

RESULTS OF OPERATIONS	Report ID: <b>E-ROR-12A</b>
<b>ELECTRIC RATE OF RETURN</b>	
For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account Description	System	Washington	Idaho
E-OPS	Electric Net Operating Income (Loss)	161,659,772	105,559,924	56,099,848
	Adjustments			
	Adjusted Net Operating Income (Loss)	161,659,772	105,559,924	56,099,848
E-APL	Electric Net Rate Base	2,121,184,359	1,401,485,330	719,699,029
	<b>RATE OF RETURN</b>	<b>7.621%</b>	<b>7.532%</b>	<b>7.795%</b>

Rate of Return (ROR) is computed using AMA Actual Capital Structure and AMA Actual Debt Cost, and may not reflect results that would be computed for "commission basis" reporting or other regulatory compliance reports.

RESULTS OF OPERATIONS			Report ID: E-ALL-12A	AVISTA UTILITIES		
ELECTRIC ALLOCATION PERCENTAGES						
For Twelve Months Ended August 31, 2016						
Average of Monthly Averages Basis						
Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
1	Input	Production/Transmission Ratio	01-01-2015 thru 12-31-2015	100.000%	65.630%	34.370%
2	Input	Number of Customers - AMA Percent	09-01-2015 thru 08-31-2016	373,146 100.000%	245,012 65.661%	128,134 34.339%
3	E-OPS	Direct Distribution Operating Expense Percent	09-01-2015 thru 08-31-2016	25,735,545 100.000%	17,482,605 67.932%	8,252,940 32.068%
	Input	Jurisdictional 4-Factor Ratio	01-01-2015 thru 12-31-2015			
		Direct O & M Accts 500 - 598		22,258,114	14,179,208	8,078,906
		Direct O & M Accts 901 - 935		27,675,297	19,974,239	7,701,058
		Total		49,933,411	34,153,447	15,779,964
		Percentage		100.000%	68.398%	31.602%
		Direct Labor Accts 500 - 598		14,905,270	10,500,754	4,404,516
		Direct Labor Accts 901 - 935		5,379,445	4,296,600	1,082,845
		Total		20,284,715	14,797,354	5,487,361
		Percentage		100.000%	72.948%	27.052%
		Number of Customers		374,962	246,435	128,527
		Percentage		100.000%	65.723%	34.277%
		Net Direct Plant		951,044,253	619,058,713	331,985,540
		Percentage		100.000%	65.093%	34.907%
4		Total Percentages		400.000%	272.161%	127.839%
		Percent		100.000%	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	
Input		Elec/Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		68,870,162	57,859,575	7,660,811	3,349,776
		Direct O & M Accts 901 - 935		40,470,171	30,725,388	6,803,561	2,941,222
		Direct O & M Accts 901 - 905 Utility 9 Only		5,203,836	3,701,516	1,502,320	0
		Adjustments		0	0	0	0
		<b>Total</b>		<b>114,544,169</b>	<b>92,286,479</b>	<b>15,966,692</b>	<b>6,290,998</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>80.569%</b>	<b>13.939%</b>	<b>5.492%</b>
		Direct Labor Accts 500 - 894		71,533,714	54,197,331	12,273,957	5,062,426
		Direct Labor Accts 901 - 935		5,276,902	3,297,361	193,627	1,785,914
		Direct Labor Accts 901 - 905 Utility 9 Only		10,808,995	7,263,025	3,545,970	0
		<b>Total</b>		<b>87,619,611</b>	<b>64,757,717</b>	<b>16,013,554</b>	<b>6,848,340</b>
		<b>Percentage</b>		<b>100.000%</b>	<b>73.908%</b>	<b>18.276%</b>	<b>7.816%</b>
		Number of Customers at		709,694	374,962	235,378	99,354
		<b>Percentage</b>		<b>100.000%</b>	<b>52.834%</b>	<b>33.166%</b>	<b>14.000%</b>
		Net Direct Plant		2,961,417,554	2,309,776,654	427,886,508	223,754,392
		<b>Percentage</b>		<b>100.000%</b>	<b>77.995%</b>	<b>14.449%</b>	<b>7.556%</b>
		<b>Total Percentages</b>		<b>400.000%</b>	<b>285.306%</b>	<b>79.830%</b>	<b>34.863%</b>
		<b>Average (CD AA)</b>		<b>100.000%</b>	<b>71.326%</b>	<b>19.958%</b>	<b>8.716%</b>

RESULTS OF OPERATIONS	Report ID: <b>E-ALL-12A</b>
<b>ELECTRIC ALLOCATION PERCENTAGES</b>	
For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
Input		Gas North/Oregon 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North Oregon Gas
		Direct O & M Accts 500 - 894		10,455,835	0	7,274,832 3,181,003
		Direct O & M Accts 901 - 935		9,194,411	0	6,419,305 2,775,106
		Direct O & M Accts 901 - 905 Utility 9 Only		1,502,320	0	1,502,320 0
		Total		21,152,566	0	15,196,457 5,956,109
		Percentage		100.000%	0.000%	71.842% 28.158%
		Direct Labor Accts 500 - 894		12,747,846	0	9,025,326 3,722,520
		Direct Labor Accts 901 - 935		1,617,630	0	158,227 1,459,403
		Direct Labor Accts 901 - 905 Utility 9 Only		3,545,970	0	3,545,970 0
		Total		17,911,446	0	12,729,523 5,181,923
		Percentage		100.000%	0.000%	71.069% 28.931%
		Number of Customers at		334,732	0	235,378 99,354
		Percentage		100.000%	0.000%	70.318% 29.682%
		Net Direct Plant		642,075,757	0	419,325,758 222,749,999
		Percentage		100.000%	0.000%	65.308% 34.692%
		Total Percentages		400.000%	0.000%	278.538% 121.462%
		Average (GD AA)		100.000%	0.000%	69.634% 30.366%

RESULTS OF OPERATIONS	Report ID: E-ALL-12A
<b>ELECTRIC ALLOCATION PERCENTAGES</b> For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho	Oregon Gas
Input		Elec/Gas North 4-Factor	01-01-2015 thru 12-31-2015	Total	Electric	Gas North	Oregon Gas
		Direct O & M Accts 500 - 894		65,517,641	57,859,575	7,658,066	0
		Direct O & M Accts 901 - 935		37,524,901	30,725,388	6,799,513	0
		Adjustments		0	0	0	0
		Total		103,042,542	88,584,963	14,457,579	0
		Percentage		100.000%	85.969%	14.031%	0.000%
		Direct Labor Accts 500 - 894		66,392,511	54,197,331	12,195,180	0
		Direct Labor Accts 901 - 935		3,705,603	3,297,361	408,242	0
		Total		70,098,114	57,494,692	12,603,422	0
		Percentage		100.000%	82.020%	17.980%	0.000%
		Number of Customers at Percentage		610,340	374,962	235,378	0
				100.000%	61.435%	38.565%	0.000%
		Net Direct Plant Percentage		2,706,279,542	2,286,953,784	419,325,758	0
				100.000%	84.505%	15.495%	0.000%
9		Total Percentages Average (CD AN/ID/WA)		400.000%	313.930%	86.070%	0.000%
				100.000%	78.482%	21.518%	0.000%
10	E-PLT	Net Electric Distribution Plant - AMA Percent	08-01-2015 thru 08-31-2016	1,001,283,776	657,294,494	343,989,282	
				100.000%	65.645%	34.355%	
11		Book Depreciation Percent	09-01-2015 thru 08-31-2016	99,991,327	64,976,128	35,015,199	
				100.000%	64.982%	35.018%	

RESULTS OF OPERATIONS  
**ELECTRIC ALLOCATION PERCENTAGES**  
 For Twelve Months Ended August 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**E-ALL-12A**

AVISTA UTILITIES

Basis	Ref	Description	Based on Data from:	System	Washington	Idaho
12		Net Electric Plant (before DFIT) - AMA Percent	08-01-2015 thru 08-31-2016	2,543,571,940 100.000%	1,674,867,231 65.847%	868,704,709 34.153%
13	E-PLT	Net Electric General Plant - AMA Percent	08-01-2015 thru 08-31-2016	224,441,923 100.000%	149,545,415 66.630%	74,896,508 33.370%
14		Net Allocated Schedule M's - AMA Percent	09-01-2015 thru 08-31-2016	-296,457,714 100.000%	-191,921,101 64.738%	-104,536,613 35.262%
99	Input	Not Allocated		0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		REVENUE									
		SALES OF ELECTRICITY:									
99	440000	Residential	332,867,897	0	332,867,897	224,894,960	0	224,894,960	107,972,937	0	107,972,937
99	442200	Commercial - Firm & Int.	304,044,741	0	304,044,741	216,224,134	0	216,224,134	87,820,607	0	87,820,607
1	442300	Industrial	107,304,103	0	107,304,103	62,502,867	0	62,502,867	44,801,236	0	44,801,236
99	444000	Public Street & Highway Lighting	7,630,714	0	7,630,714	5,123,363	0	5,123,363	2,507,351	0	2,507,351
99	448000	Interdepartmental Revenue	1,187,294	0	1,187,294	940,073	0	940,073	247,221	0	247,221
99	499XXX	Unbilled Revenue	401,766	0	401,766	425,830	0	425,830	(24,064)	0	(24,064)
		TOTAL SALES TO ULTIMATE CUSTOMERS	753,436,515	0	753,436,515	510,111,227	0	510,111,227	243,325,288	0	243,325,288
1	447XXX	Sales for Resale	0	121,697,563	121,697,563	0	79,870,111	79,870,111	0	41,827,452	41,827,452
		TOTAL SALES OF ELECTRICITY	753,436,515	121,697,563	875,134,078	510,111,227	79,870,111	589,981,338	243,325,288	41,827,452	285,152,740
		OTHER OPERATING REVENUE:									
99	449100	Provision for Rate Refund	(2,180,863)	0	(2,180,863)	(693,782)	0	(693,782)	(1,487,081)	0	(1,487,081)
99	451000	Miscellaneous Service Revenue	404,503	0	404,503	250,770	0	250,770	153,733	0	153,733
1	453000	Sales of Water & Water Power	0	373,000	373,000	0	244,800	244,800	0	128,200	128,200
1	454000	Rent from Electric Property	2,384,474	6,967	2,391,441	1,380,829	4,572	1,385,401	1,003,645	2,395	1,006,040
1	456XXX	Other Electric Revenues	19,339,422	98,889,406	118,228,828	14,508,523	64,901,117	79,409,640	4,830,899	33,988,289	38,819,188
		TOTAL OTHER OPERATING REVENUE	19,947,536	99,269,373	119,216,909	15,446,340	65,150,489	80,596,829	4,501,196	34,118,884	38,620,080
		TOTAL ELECTRIC REVENUE	773,384,051	220,966,936	994,350,987	525,557,567	145,020,600	670,578,167	247,826,484	75,946,336	323,772,820

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<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		EXPENSE									
		STEAM POWER GENERATION EXPENSE:									
		OPERATION									
1	500000	Supervision & Engineering	0	282,751	282,751	0	185,569	185,569	0	97,182	97,182
1	501XXX	Fuel	0	31,008,232	31,008,232	0	20,350,703	20,350,703	0	10,657,529	10,657,529
1	502000	Steam Expense	0	4,576,797	4,576,797	0	3,003,752	3,003,752	0	1,573,045	1,573,045
1	505000	Electric Expense	0	1,181,455	1,181,455	0	775,389	775,389	0	406,066	406,066
1	506XXX	Miscellaneous Steam Power Generation Op Exp	0	4,057,507	4,057,507	0	2,662,942	2,662,942	0	1,394,565	1,394,565
1	507000	Rent	0	34,292	34,292	0	22,506	22,506	0	11,786	11,786
		MAINTENANCE									
1	510000	Supervision & Engineering	0	620,537	620,537	0	407,258	407,258	0	213,279	213,279
1	511000	Structures	0	683,261	683,261	0	448,424	448,424	0	234,837	234,837
1	512000	Boiler Plant	0	6,606,080	6,606,080	0	4,335,570	4,335,570	0	2,270,510	2,270,510
1	513000	Electric Plant	0	1,535,177	1,535,177	0	1,007,537	1,007,537	0	527,640	527,640
1	514XXX	Miscellaneous Steam Power Generation Maint Exp	0	1,542,100	1,542,100	0	1,012,080	1,012,080	0	530,020	530,020
		TOTAL STEAM POWER GENERATION EXP	0	52,128,189	52,128,189	0	34,211,730	34,211,730	0	17,916,459	17,916,459
		HYDRAULIC POWER GENERATION EXP:									
		OPERATION									
1	535000	Supervision & Engineering	0	2,644,000	2,644,000	0	1,735,257	1,735,257	0	908,743	908,743
1	536000	Water for Power	0	1,158,480	1,158,480	0	760,310	760,310	0	398,170	398,170
1	537000	Hydraulic Expense	4,988,479	2,949,485	7,937,964	3,254,849	1,935,747	5,190,596	1,733,630	1,013,738	2,747,368
1	538000	Electric Expense	0	6,960,804	6,960,804	0	4,568,376	4,568,376	0	2,392,428	2,392,428
1	539000	Miscellaneous Hydraulic Power Generation Exp	0	812,755	812,755	0	533,411	533,411	0	279,344	279,344
1	540000	Rent	0	1,303,958	1,303,958	0	855,788	855,788	0	448,170	448,170
1	540100	MT Trust Funds Land Settlement Rents	5,705,790	0	5,705,790	3,726,862	0	3,726,862	1,978,928	0	1,978,928
		MAINTENANCE									
1	541000	Supervision & Engineering	0	1,579,987	1,579,987	0	1,036,945	1,036,945	0	543,042	543,042
1	542000	Structures	0	392,099	392,099	0	257,335	257,335	0	134,764	134,764
1	543000	Reservoirs, Dams, & Waterways	0	1,238,594	1,238,594	0	812,889	812,889	0	425,705	425,705
1	544000	Electric Plant	0	2,923,080	2,923,080	0	1,918,417	1,918,417	0	1,004,663	1,004,663
1	545000	Miscellaneous Hydraulic Plant	0	694,276	694,276	0	455,653	455,653	0	238,623	238,623
		TOTAL HYDRO POWER GENERATION EXP	10,694,269	22,657,518	33,351,787	6,981,711	14,870,128	21,851,839	3,712,558	7,787,390	11,499,948
		OTHER POWER GENERATION EXPENSE:									
		OPERATION									
1	546000	Supervision & Engineering	0	1,238,066	1,238,066	0	812,543	812,543	0	425,523	425,523
1	547XXX	Fuel	0	82,856,774	82,856,774	0	54,378,901	54,378,901	0	28,477,873	28,477,873
1	548000	Generation Expense	0	1,944,319	1,944,319	0	1,276,057	1,276,057	0	668,262	668,262
1	549XXX	Miscellaneous Other Power Generation Op Exp	0	392,122	392,122	0	257,350	257,350	0	134,772	134,772
1	550000	Rent	0	(33,822)	(33,822)	0	(22,197)	(22,197)	0	(11,625)	(11,625)
		MAINTENANCE									
1	551000	Supervision & Engineering	0	344,282	344,282	0	225,952	225,952	0	118,330	118,330
1	552000	Structures	0	103,898	103,898	0	68,188	68,188	0	35,710	35,710
1	553000	Generating & Electric Equipment	(114,760)	2,585,802	2,471,042	(114,760)	1,697,062	1,582,302	0	888,740	888,740
1	554XXX	Miscellaneous Other Power Generation Maint Exp	0	184,299	184,299	0	120,955	120,955	0	63,344	63,344
		TOTAL OTHER POWER GENERATION EXP	(114,760)	89,615,740	89,500,980	(114,760)	58,814,811	58,700,051	0	30,800,929	30,800,929



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For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>OTHER POWER SUPPLY EXPENSE:</b>											
E-555	555XXX	Purchased Power	0	151,178,610	151,178,610	0	99,218,521	99,218,521	0	51,960,089	51,960,089
1	556000	System Control & Load Dispatching	0	909,869	909,869	0	597,147	597,147	0	312,722	312,722
E-557	557XXX	Other Expense	4,244,852	71,979,995	76,224,847	3,247,900	47,240,471	50,488,371	996,952	24,739,524	25,736,476
<b>TOTAL OTHER POWER SUPPLY EXPENSE</b>			<b>4,244,852</b>	<b>224,068,474</b>	<b>228,313,326</b>	<b>3,247,900</b>	<b>147,056,139</b>	<b>150,304,039</b>	<b>996,952</b>	<b>77,012,335</b>	<b>78,009,287</b>
<b>TOTAL PRODUCTION OPERATING EXP</b>			<b>14,824,361</b>	<b>388,469,921</b>	<b>403,294,282</b>	<b>10,114,851</b>	<b>254,952,808</b>	<b>265,067,659</b>	<b>4,709,510</b>	<b>133,517,113</b>	<b>138,226,623</b>
<b>TRANSMISSION OPERATING EXPENSE:</b>											
<b>OPERATION</b>											
1	560000	Supervision & Engineering	0	2,424,468	2,424,468	0	1,591,178	1,591,178	0	833,290	833,290
1	561000	Load Dispatching	0	2,742,728	2,742,728	0	1,800,052	1,800,052	0	942,676	942,676
1	562000	Station Expense	0	500,510	500,510	0	328,485	328,485	0	172,025	172,025
1	562100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	563000	Overhead Line Expense	0	400,424	400,424	0	262,798	262,798	0	137,626	137,626
1	565XXX	Transmission of Electricity by Others	0	17,159,781	17,159,781	0	11,261,964	11,261,964	0	5,897,817	5,897,817
1	566000	Miscellaneous Transmission Expense	0	2,450,750	2,450,750	0	1,608,427	1,608,427	0	842,323	842,323
1	567000	Rent	0	194,878	194,878	0	127,898	127,898	0	66,980	66,980
<b>MAINTENANCE</b>											
1	568000	Supervision & Engineering	2,619	952,028	954,647	2,280	624,816	627,096	339	327,212	327,551
1	569000	Structures	1,099	691,912	693,011	205	454,102	454,307	894	237,810	238,704
1	570000	Station Equipment	1,155	1,158,718	1,159,873	18	760,467	760,485	1,137	398,251	399,388
1	570100	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
1	571000	Overhead Lines	27,025	1,375,070	1,402,095	16,825	902,458	919,283	10,200	472,612	482,812
1	572000	Underground Lines	0	1,656	1,656	0	1,087	1,087	0	569	569
1	573000	Service Miscellaneous	15,348	82,944	98,292	14,734	54,436	69,170	614	28,508	29,122
<b>TOTAL TRANSMISSION OPERATING EXP</b>			<b>47,246</b>	<b>30,135,867</b>	<b>30,183,113</b>	<b>34,062</b>	<b>19,778,168</b>	<b>19,812,230</b>	<b>13,184</b>	<b>10,357,699</b>	<b>10,370,883</b>

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<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-Production	0	26,926,874	26,926,874	0	17,672,107	17,672,107	0	9,254,767	9,254,767
E-DEPX		Depreciation Expense-Transmission	0	11,542,211	11,542,211	0	7,575,153	7,575,153	0	3,967,058	3,967,058
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	0	1,158,432	1,158,432	0	760,279	760,279	0	398,153	398,153
99		Colstrip 3 AFUDC Reallocation Adj	0	0	0	(141,516)	0	(141,516)	141,516	0	141,516
99	405930	Amortization of Investment in WNP3 Exch Power	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
99	406100	Amort of Acq Adj--Colstrip Common AFUDC	99,047	0	99,047	31,743	0	31,743	67,304	0	67,304
99	407312	Amortization of Lancaster Generation	340,000	0	340,000	340,000	0	340,000	0	0	0
1	407320	Amortization of Colstrip Outage Return	0	0	0	0	0	0	0	0	0
99	407322	Amortization of Spokane River Relicense	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
1	407324	Amortization of CDA CDR Fund	11,065	200,000	211,065	11,065	131,260	142,325	0	68,740	68,740
99	407326	Amortization of Spokane River TDG	78,149	0	78,149	0	0	0	78,149	0	78,149
99	407331	Amortization of BPA Parallel Capacity Support	0	0	0	0	0	0	0	0	0
1	407333	Amortization of CDA Settlement Costs	0	32,719	32,719	0	21,473	21,473	0	11,246	11,246
99	407335	Amortization of ID DSIT	0	0	0	0	0	0	0	0	0
99	407350	Amortization of WA Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	407351	Amortization of CNC Transmission	0	0	0	0	0	0	0	0	0
99	407360	Amortization of CS2 & COLSTRIP O&M	2,453,116	0	2,453,116	1,059,732	0	1,059,732	1,393,384	0	1,393,384
99	407362	Amortization of LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407365	Amortization of Wind Generation	0	0	0	0	0	0	0	0	0
99	407368	Amortization of Project Compass	445,727	0	445,727	0	0	0	445,727	0	445,727
99	407380	Amortization of Wartsila Generators	51,068	0	51,068	51,068	0	51,068	0	0	0
1	407382	Amortization of CDA Settlement - Allocated	0	884,086	884,086	0	580,226	580,226	0	303,860	303,860
99	407382	Amortization of CDA Settlement - Direct	183,093	0	183,093	152,118	0	152,118	30,975	0	30,975
99	407391	Amortization of Spokane River TDG	290,395	0	290,395	290,395	0	290,395	0	0	0
99	407395	Optional Renewable Power Revenue Offset	225,667	0	225,667	179,109	0	179,109	46,558	0	46,558
99	407403	Amortization of Dissallowed K.F. Plant	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
99	407405	Amortization of Boulder Park Write Off - Idaho	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
99	407420	Amortization of CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	407450/40749	Amortization of BPA Residential Exchange Credit	(1,853,052)	0	(1,853,052)	(1,448,587)	0	(1,448,587)	(404,465)	0	(404,465)
99	407455	Amortization of Colstrip Refund	(133,322)	0	(133,322)	0	0	0	(133,322)	0	(133,322)
99	407460	Amortization of Deferred CS2 & COLSTRIP O&M	(676,290)	0	(676,290)	0	0	0	(676,290)	0	(676,290)
99	407462	Amortization of Deferred LiDAR O&M	0	0	0	0	0	0	0	0	0
99	407494	Amortization of Schedule 98 REC Rev	160,845	0	160,845	160,845	0	160,845	0	0	0
1	407495	Optional Renew Solar Project Offset	0	(8,415)	(8,415)	0	(5,523)	(5,523)	0	(2,892)	(2,892)
99	407496	Def Palouse Wind & Thornton Sw St	0	0	0	0	0	0	0	0	0
99	407497	Amortization of BPA Settlement	0	0	0	0	0	0	0	0	0
E-OTX		Taxes Other Than FIT--Prod & Trans	0	20,268,071	20,268,071	0	13,301,936	13,301,936	0	6,966,135	6,966,135
		TOTAL P/T DEPR/AMRT/NON-FIT TAXES	3,957,403	61,003,978	64,961,381	3,074,350	40,036,911	43,111,261	883,053	20,967,067	21,850,120
		TOTAL PRODUCTION & TRANSMISSION EXPEN:	18,829,010	479,609,766	498,438,776	13,223,263	314,767,887	327,991,150	5,605,747	164,841,879	170,447,626

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>	<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
DISTRIBUTION EXPENSES:											
OPERATION:											
3	580000	Supervision & Engineering	1,748,657	2,580,848	4,329,505	1,402,312	1,753,222	3,155,534	346,345	827,626	1,173,971
3	582000	Station Expense	669,618	74,133	743,751	342,026	50,360	392,386	327,592	23,773	351,365
3	583000	Overhead Line Expense	1,665,476	373,622	2,039,098	1,008,274	253,809	1,262,083	657,202	119,813	777,015
3	584000	Underground Line Expense	1,266,106	23	1,266,129	767,669	16	767,685	498,437	7	498,444
3	584100	Energy Storage Equipment	9,828	0	9,828	9,828	0	9,828	0	0	0
3	585000	Street Light & Signal System Operation Expense	9,795	0	9,795	6,542	0	6,542	3,253	0	3,253
3	586000	Meter Expense	1,814,868	66,596	1,881,464	1,428,452	45,240	1,473,692	386,416	21,356	407,772
3	587000	Customer Installations Expense	568,402	106,162	674,564	294,756	72,118	366,874	273,646	34,044	307,690
3	588000	Miscellaneous Distribution Expense	4,140,955	3,758,976	7,899,931	2,626,234	2,553,548	5,179,782	1,514,721	1,205,428	2,720,149
3	589000	Rent	59	299,683	299,742	59	203,581	203,640	0	96,102	96,102
MAINTENANCE:											
3	590000	Supervision & Engineering	846,610	1,211,190	2,057,800	725,511	822,786	1,548,297	121,099	388,404	509,503
3	591000	Structures	429,333	8,200	437,533	248,796	5,570	254,366	180,537	2,630	183,167
3	592000	Station Equipment	793,425	155,200	948,625	608,740	105,430	714,170	184,685	49,770	234,455
3	592200	Energy Storage Equipment	0	0	0	0	0	0	0	0	0
3	593000	Overhead Lines	9,483,560	5,292	9,488,852	6,390,031	3,595	6,393,626	3,093,529	1,697	3,095,226
3	594000	Underground Lines	740,689	0	740,689	491,939	0	491,939	248,750	0	248,750
3	595000	Line Transformers	291,658	95,611	387,269	238,735	64,950	303,685	52,923	30,661	83,584
3	596000	Street Light & Signal System Maintenance Exp	485,468	195	485,663	342,171	132	342,303	143,297	63	143,360
3	597000	Meters	21,316	0	21,316	13,955	0	13,955	7,361	0	7,361
3	598000	Miscellaneous Distribution Expense	749,722	457,545	1,207,267	536,575	310,819	847,394	213,147	146,726	359,873
TOTAL DISTRIBUTION OPERATING EXP			25,735,545	9,193,276	34,928,821	17,482,605	6,245,176	23,727,781	8,252,940	2,948,100	11,201,040
E-DEPX		Depreciation Expense-Distribution	42,950,744	41,091	42,991,835	27,043,803	27,914	27,071,717	15,906,941	13,177	15,920,118
E-AMTX		Amortization Expense-Franchises/Misc Intangibles	26,997	0	26,997	26,997	0	26,997	0	0	0
E-OTX		Taxes Other Than FIT--Distribution	50,982,152	0	50,982,152	44,635,503	0	44,635,503	6,346,649	0	6,346,649
TOTAL DISTR DEPR/AMRT/NON-FIT TAXES			93,959,893	41,091	94,000,984	71,706,303	27,914	71,734,217	22,253,590	13,177	22,266,767
TOTAL DISTRIBUTION EXPENSES			119,695,438	9,234,367	128,929,805	89,188,908	6,273,090	95,461,998	30,506,530	2,961,277	33,467,807

			***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Account	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
<b>CUSTOMER ACCOUNTS EXPENSES:</b>											
2	901000	Supervision	0	349,427	349,427	0	229,437	229,437	0	119,990	119,990
2	902000	Meter Reading Expenses	3,103,127	153,691	3,256,818	2,788,004	100,915	2,888,919	315,123	52,776	367,899
2	903XXX	Customer Records & Collection Expenses	1,716,050	7,898,960	9,615,010	1,099,961	5,186,536	6,286,497	616,089	2,712,424	3,328,513
2	904000	Uncollectible Accounts	0	3,127,122	3,127,122	0	2,053,300	2,053,300	0	1,073,822	1,073,822
2	905000	Misc Customer Accounts	0	278,000	278,000	0	182,538	182,538	0	95,462	95,462
<b>TOTAL CUSTOMER ACCOUNTS EXPENSES</b>			<b>4,819,177</b>	<b>11,807,200</b>	<b>16,626,377</b>	<b>3,887,965</b>	<b>7,752,726</b>	<b>11,640,691</b>	<b>931,212</b>	<b>4,054,474</b>	<b>4,985,686</b>
<b>CUSTOMER SERVICE &amp; INFO EXPENSES:</b>											
E-908	908XXX	Customer Assistance Expenses	22,350,467	445,253	22,795,720	15,995,786	292,358	16,288,144	6,354,681	152,895	6,507,576
2	909000	Advertising	36,117	943,234	979,351	36,117	619,337	655,454	0	323,897	323,897
2	910000	Misc Customer Service & Info Exp	0	203,436	203,436	0	133,578	133,578	0	69,858	69,858
<b>TOTAL CUSTOMER SERVICE &amp; INFO EXP</b>			<b>22,386,584</b>	<b>1,591,923</b>	<b>23,978,507</b>	<b>16,031,903</b>	<b>1,045,273</b>	<b>17,077,176</b>	<b>6,354,681</b>	<b>546,650</b>	<b>6,901,331</b>
<b>SALES EXPENSES:</b>											
2	912000	Demonstrating & Selling Expenses	0	0	0	0	0	0	0	0	0
2	913000	Advertising	0	0	0	0	0	0	0	0	0
2	916000	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0
<b>TOTAL SALES EXPENSES</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>ADMINISTRATIVE &amp; GENERAL EXPENSES:</b>											
4	920000	Salaries	398,649	32,087,810	32,486,459	271,890	21,832,546	22,104,436	126,759	10,255,264	10,382,023
4	921000	Office Supplies & Expenses	147,057	4,186,819	4,333,876	147,057	2,848,712	2,995,769	0	1,338,107	1,338,107
4	922000	Admin Exp Transferred--Credit	0	(122,839)	(122,839)	0	(83,580)	(83,580)	0	(39,259)	(39,259)
4	923000	Outside Services Employed	116,291	7,786,519	7,902,810	64,538	5,297,948	5,362,486	51,753	2,488,571	2,540,324
4	924000	Property Insurance Premium	0	1,270,443	1,270,443	0	864,409	864,409	0	406,034	406,034
4	925XXX	Injuries and Damages	314	3,425,459	3,425,773	157	2,330,682	2,330,839	157	1,094,777	1,094,934
4	926XXX	Employee Pensions and Benefits	2,365	1,080,948	1,083,313	2,365	735,477	737,842	0	345,471	345,471
4	927000	Franchise Requirements	2,905	0	2,905	0	0	0	2,905	0	2,905
1	928000	Regulatory Commission Expenses	2,959,886	3,156,849	6,116,735	2,109,748	2,071,840	4,181,588	850,138	1,085,009	1,935,147
4	930000	Miscellaneous General Expenses	135,253	3,881,476	4,016,729	91,051	2,640,956	2,732,007	44,202	1,240,520	1,284,722
4	931000	Rents	9,480	1,009,167	1,018,647	5,280	686,637	691,917	4,200	322,530	326,730
4	935000	Maintenance of General Plant	1,017,920	9,888,827	10,906,747	618,254	6,728,358	7,346,612	399,666	3,160,469	3,560,135
<b>TOTAL ADMIN &amp; GEN OPERATING EXP</b>			<b>4,790,120</b>	<b>67,651,478</b>	<b>72,441,598</b>	<b>3,310,340</b>	<b>45,953,985</b>	<b>49,264,325</b>	<b>1,479,780</b>	<b>21,697,493</b>	<b>23,177,273</b>

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC OPERATING STATEMENT</b>		<b>E-OPS-12A</b>
For Twelve Months Ended August 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-DEPX		Depreciation Expense-General	1,751,025	16,680,336	18,431,361	1,276,108	11,349,301	12,625,409	474,917	5,331,035	5,805,952
E-AMTX		Amortization Expense-General Plant - 303000	0	433,629	433,629	0	294,857	294,857	0	138,772	138,772
E-AMTX		Amortization Expense-Miscellaneous IT Intangible	974,868	14,021,957	14,996,825	955,781	9,540,540	10,496,321	19,087	4,481,417	4,500,504
E-AMTX		Amortization Expense-General Plant - 390200, 3962	0	51,218	51,218	0	34,849	34,849	0	16,369	16,369
99	407229	Idaho Earnings Test Amortization	(2,647,171)	0	(2,647,171)	0	0	0	(2,647,171)	0	(2,647,171)
99	407468	Project Compass Deferral - ID	(1,019,480)	0	(1,019,480)	0	0	0	(1,019,480)	0	(1,019,480)
		TOTAL A&G DEPR/AMRT/NON-FIT TAXES	(940,758)	31,187,140	30,246,382	2,231,889	21,219,547	23,451,436	(3,172,647)	9,967,593	6,794,946
		TOTAL ADMIN & GENERAL EXPENSES	3,849,362	98,838,618	102,687,980	5,542,229	67,173,532	72,715,761	(1,692,867)	31,665,086	29,972,219
		TOTAL EXPENSES BEFORE FIT	169,579,571	601,081,874	770,661,445	127,874,268	397,012,508	524,886,776	41,705,303	204,069,366	245,774,669
		NET OPERATING INCOME (LOSS) BEFORE FIT			223,689,542			145,691,391			77,998,151
E-FIT		FEDERAL INCOME TAX--Normal Accrual			(51,565,969)			(33,295,742)			(18,270,227)
E-FIT		DEFERRED FEDERAL INCOME TAX			113,943,808			73,655,647			40,288,161
E-FIT		AMORTIZED ITC - NOXON			(348,069)			(228,438)			(119,631)
		ELECTRIC NET OPERATING INCOME (LOSS)			161,659,772			105,559,924			56,099,848

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.661%	34.339%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.932%	32.068%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER REVENUE</b>	<b>E-456-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	456000	OTHER ELECTRIC REV-MISCELLANEO	15,792	970,586	986,378	14,392	636,996	651,388	1,400	333,590	334,990
1	456010	OTHER ELECTRIC REV-FINANCIAL	0	30,316,143	30,316,143	0	19,896,485	19,896,485	0	10,419,658	10,419,658
1	456015	OTHER ELECTRIC REV-CT FUEL SAL	0	4,574,755	4,574,755	0	3,002,412	3,002,412	0	1,572,343	1,572,343
1	456016	OTHER ELECTRIC REV-RESOURCE OP	0	4,754,832	4,754,832	0	3,120,596	3,120,596	0	1,634,236	1,634,236
1	456017	OTHER ELECTRIC REV-NON RESOURC	0	60,244	60,244	0	39,538	39,538	0	20,706	20,706
1	456020	OTHER ELECTRIC REV-SALE OF EXC	0	277,133	277,133	0	181,882	181,882	0	95,251	95,251
1	456100	TRANSMISSION REVENUE OF OTHERS	0	10,249,180	10,249,180	0	6,726,537	6,726,537	0	3,522,643	3,522,643
1	456120	PARALLEL CAPACITY SUPPORT REVE	0	3,192,000	3,192,000	0	2,094,910	2,094,910	0	1,097,090	1,097,090
1	456130	ANCILLARY SERVICES REVENUE	0	1,601,559	1,601,559	0	1,051,103	1,051,103	0	550,456	550,456
1	456150	OTHER ELECTRIC REV-CT FUEL SAL	0	0	0	0	0	0	0	0	0
1	456160	OTHER ELECTRIC REV-RES OPTIM O	0	0	0	0	0	0	0	0	0
1	456311	CONTRA DECOUPLING DEFERRAL	0	0	0	0	0	0	0	0	0
1	456328	RESIDENTIAL DECOUPLING DEFERRE	15,125,300	0	15,125,300	12,211,822	0	12,211,822	2,913,478	0	2,913,478
1	456329	AMORTIZATION RES DECOUPLING DE	0	0	0	0	0	0	0	0	0
1	456338	NON-RES DECOUPLING DEFERRED RE	4,047,687	0	4,047,687	2,182,447	0	2,182,447	1,865,240	0	1,865,240
1	456339	AMORTIZATION NON-RES DECOUPLIN	0	0	0	0	0	0	0	0	0
1	456700	OTHER ELECTRIC REV-LOW VOLTAGE	150,643	0	150,643	99,862	0	99,862	50,781	0	50,781
1	456705	LOW VOLTAGE B ON A	0	1,234,774	1,234,774	0	810,382	810,382	0	424,392	424,392
1	456710	OTHER ELECTRIC REVENUE-TRANSM	0	0	0	0	0	0	0	0	0
1	456711	OTHER ELECTRIC REV BOOKOUT OFF	0	(378,460)	(378,460)	0	(248,383)	(248,383)	0	(130,077)	(130,077)
1	456720	OTHER ELEC REV-TURBINE GAS BOO	0	378,460	378,460	0	248,383	248,383	0	130,077	130,077
1	456730	OTHER ELEC REV-INTRACO THERMAL	0	41,658,199	41,658,199	0	27,340,276	27,340,276	0	14,317,923	14,317,923
TOTAL ACCOUNT 456			19,339,422	98,889,405	118,228,827	14,508,523	64,901,117	79,409,640	4,830,899	33,988,288	38,819,187

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
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RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF PURCHASED POWER COSTS</b>	<b>E-555-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	555000/555100	Purchased Power	0	146,150,471	146,150,471	0	95,918,554	95,918,554	0	50,231,917	50,231,917
1	555030	Pwr Sup Exp - Clearwater Incremental	0	550	550	0	361	361	0	189	189
1	555312	Purchased Power - Lancaster	0	0	0	0	0	0	0	0	0
1	555313	Energy Deviations - Lancaster	0	0	0	0	0	0	0	0	0
99	555380	Clearwater Purchases - Idaho	0	0	0	0	0	0	0	0	0
1	555550	Non Monetary - Exchange Power	0	21,963	21,963	0	14,414	14,414	0	7,549	7,549
1	555690	Generation Other - Lancaster	0	0	0	0	0	0	0	0	0
1	555700	Bookout Purchases	0	3,404,067	3,404,067	0	2,234,089	2,234,089	0	1,169,978	1,169,978
1	555710	Intercompany Purchase	0	1,601,559	1,601,559	0	1,051,103	1,051,103	0	550,456	550,456
TOTAL ACCOUNT 555			0	151,178,610	151,178,610	0	99,218,521	99,218,521	0	51,960,089	51,960,089

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF OTHER POWER SUPPLY EXPENSES</b>	<b>E-557-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
1	557000	Other Expenses	0	5,905,328	5,905,328	0	3,875,667	3,875,667	0	2,029,661	2,029,661
1	557010	Other Power Supply Expense - Financial	0	50,211,364	50,211,364	0	32,953,718	32,953,718	0	17,257,646	17,257,646
1	557150	Fuel - Economic Dispatch	0	(35,632,708)	(35,632,708)	0	(23,385,746)	(23,385,746)	0	(12,246,962)	(12,246,962)
1	557160	Power Supply Expense - Miscellaneous	602,591	273	602,864	602,591	179	602,770	0	94	94
99	557161	Unbilled Add-Ons	38,018	0	38,018	358,153	0	358,153	(320,135)	0	(320,135)
1	557165	Other Resource Costs-CAISO Charges	0	3,496	3,496	0	2,294	2,294	0	1,202	1,202
1	557170	Broker Fees - Power	0	396,410	396,410	0	260,164	260,164	0	136,246	136,246
1	557171	REC Broker Fees	37,062	34,537	71,599	37,062	22,667	59,729	0	11,870	11,870
1	557172	Trade Reporting	0	2,625	2,625	0	1,723	1,723	0	902	902
1	557200	Nez Perce	818,702	0	818,702	497,498	0	497,498	321,204	0	321,204
99	557280	Washington ERM Deferred	6,927,370	0	6,927,370	6,927,370	0	6,927,370	0	0	0
99	557270	Other Power Supply Expense - Other Exp	0	0	0	0	0	0	0	0	0
99	557290	Washington ERM Amortization	(3,173,414)	0	(3,173,414)	(3,173,414)	0	(3,173,414)	0	0	0
1	557312	Lancaster Power Supply Expense Deferred	0	0	0	0	0	0	0	0	0
1	557322	RECs Power Supply Expense Deferred	3,041,488	0	3,041,488	3,041,488	0	3,041,488	0	0	0
99	557324	Def Power Supply Exp-REC Amort	(5,042,848)	0	(5,042,848)	(5,042,848)	0	(5,042,848)	0	0	0
99	557331	Reardan Wind Costs	0	0	0	0	0	0	0	0	0
99	557380	Idaho PCA Deferred	1,022,759	0	1,022,759	0	0	0	1,022,759	0	1,022,759
99	557390	Idaho PCA Amortization	(26,876)	0	(26,876)	0	0	0	(26,876)	0	(26,876)
1	557395	Optional Renewable Power Expense Offset	0	480	480	0	315	315	0	165	165
1	557610	Other Expenses - Exposure	0	0	0	0	0	0	0	0	0
1	557700	Turbine Gas Bookout Expense	0	1,314,020	1,314,020	0	862,391	862,391	0	451,629	451,629
1	557711	Turbine Gas Bookout Offset	0	(1,314,020)	(1,314,020)	0	(862,391)	(862,391)	0	(451,629)	(451,629)
1	557730	Other Power Exp - Intracompany Thermal Gas	0	51,058,190	51,058,190	0	33,509,490	33,509,490	0	17,548,700	17,548,700
TOTAL ACCOUNT 557			4,244,852	71,979,995	76,224,847	3,247,900	47,240,471	50,488,371	996,952	24,739,524	25,736,476

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%



RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ALLOCATION OF CUSTOMER ASSISTANCE EXPENSES</b>	<b>E-908-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
2	908000	Customer Assistance Expense	352,157	445,253	797,410	259,286	292,358	551,644	92,871	152,895	245,766
99	908600	Public Purpose Tariff Rider Expense Offset	21,622,794	0	21,622,794	15,363,747	0	15,363,747	6,259,047	0	6,259,047
99	908610	Limited Income Tax Refund Program	242,637	0	242,637	242,637	0	242,637	0	0	0
99	908690	Unbilled Public Purpose Tariff Amortization	132,879	0	132,879	130,116	0	130,116	2,763	0	2,763
99	908990	DSM Amortization	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT 908</b>	<b>22,350,467</b>	<b>445,253</b>	<b>22,795,720</b>	<b>15,995,786</b>	<b>292,358</b>	<b>16,288,144</b>	<b>6,354,681</b>	<b>152,895</b>	<b>6,507,576</b>

ALLOCATION RATIOS:

E-ALL	2	Number of Customers - AMA	100.000%	65.661%	34.339%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>E-INT-12A</b>
<b>ELECTRIC INTEREST DEDUCTION FOR FIT</b> For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
	Debt			
1	Capital Structure - Debt Ratio		52.66%	52.66%
2	Cost of Debt		5.168%	5.130%
	Total Weighted Cost		2.721%	2.701%
E-APL	Net Rate Base	2,121,184,359	1,401,485,330	719,699,029
	Interest Deduction for FIT Calculation	57,573,487	38,134,416	19,439,071
1	AMA Actual Debt Ratio			
2	AMA Actual Debt Cost			

RESULTS OF OPERATIONS	Report ID: <b>E-FIT-12A</b>
<b>ELECTRIC FEDERAL INCOME TAXES</b> For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Description	System	Washington	Idaho
Calculation of Taxable Operating Income:				
E-OPS	Operating Revenue	994,350,987	670,578,167	323,772,820
E-OPS	Less: Operating & Maintenance Expense	581,452,698	386,589,862	194,862,836
E-OPS	Less: Book Deprec/Amort and Reg Amortizations	117,958,524	80,359,475	37,599,049
E-OTX	Less: Taxes Other than FIT	71,250,223	57,937,439	13,312,784
	Net Operating Income Before FIT	223,689,542	145,691,391	77,998,151
E-INT	Less: Interest Expense	57,573,487	38,134,416	19,439,071
E-OPS	Less: Colstrip 3 AFUDC Reallocation Adj	0	(141,516)	141,516
E-SCM	Plus: Schedule M Adjustments	(266,056,629)	(171,726,622)	(94,330,007)
	Taxable Net Operating Income	(99,940,574)	(64,028,131)	(35,912,443)
	Tax Rate	35.00%	35.00%	35.00%
	Total Federal Income Tax	(34,979,201)	(22,409,846)	(12,569,355)
1	Production Tax Credit	(147,463)	(96,780)	(50,683)
1	Investment Tax Credit - Noxon *	(16,439,305)	(10,789,116)	(5,650,189)
	Total Net Federal Income Tax	(51,565,969)	(33,295,742)	(18,270,227)
E-DTE	Deferred FIT	113,943,808	73,655,647	40,288,161
1	411400 Amortized Investment Tax Credit - Noxon	(348,069)	(228,438)	(119,631)
	Total Net FIT/Deferred FIT	62,029,770	40,131,467	21,898,303

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

\* Deferred taxes are in Deferred FIT balance

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
	997000 Book Depreciation & Amortization	45,703,634	70,855,748	116,559,382	29,302,689	47,254,999	76,557,688	16,400,945	23,600,749	40,001,694
12	997001 Contributions In Aid of Construction	0	5,988,505	5,988,505	0	3,943,251	3,943,251	0	2,045,254	2,045,254
2	997002 Injuries and Damages	0	19,800	19,800	0	13,001	13,001	0	6,799	6,799
12	997003 Salvage	0	0	0	0	0	0	0	0	0
99	997004 Boulder Park Write Off	(112,280)	0	(112,280)	0	0	0	(112,280)	0	(112,280)
4	997005 FAS106 Current Retiree Medical Accrual	0	2,320,919	2,320,919	0	1,579,153	1,579,153	0	741,766	741,766
99	997007 Idaho PCA	995,883	0	995,883	0	0	0	995,883	0	995,883
4	997008 Idaho DSM Book Amortization	0	0	0	0	0	0	0	0	0
1	997009 Rathdrum Turbine Lease	0	0	0	0	0	0	0	0	0
4	997015 Airplane Lease Payments	0	622,367	622,367	0	423,459	423,459	0	198,908	198,908
12	997016 Redemption Expense Amortization	0	1,271,471	1,271,471	0	837,226	837,226	0	434,245	434,245
99	997017 Amort - Invest in Exch Pwr (405.92,.93,.95,	2,450,031	0	2,450,031	2,450,031	0	2,450,031	0	0	0
4	997018 DSM Tariff Rider	(4,671,794)	0	(4,671,794)	(2,994,566)	0	(2,994,566)	(1,677,228)	0	(1,677,228)
99	997019 CSS Temporary Service Fees	(370,857)	0	(370,857)	(256,843)	0	(256,843)	(114,014)	0	(114,014)
4	997020 FAS87 Current Pension Accrual	0	5,394,370	5,394,370	0	3,670,329	3,670,329	0	1,724,041	1,724,041
99	997021 Wartsilla Generators Amortization	51,068	0	51,068	51,068	0	51,068	0	0	0
99	997024 Kettle Falls Disallowance	(134,592)	0	(134,592)	(134,592)	0	(134,592)	0	0	0
2	997027 Uncollectibles	0	0	0	0	0	0	0	0	0
99	997028 RTO Funding Amortization	0	0	0	0	0	0	0	0	0
4	997029 FAS106 Post Retirement Benefits	0	0	0	0	0	0	0	0	0
99	997031 Decoupling Mechanism	(18,221,204)	0	(18,221,204)	(13,442,487)	0	(13,442,487)	(4,778,717)	0	(4,778,717)
12	997032 Interest Rate Swaps	0	(44,764,420)	(44,764,420)	0	(29,476,028)	(29,476,028)	0	(15,288,392)	(15,288,392)
4	997033 BPA Residential Exchange	349,488	0	349,488	32,976	0	32,976	316,512	0	316,512
99	997034 Montana Hydro Settlement	1,037,284	0	1,037,284	676,600	0	676,600	360,684	0	360,684
1	997041 Rathdrum Turbine Lease, Tax	0	(245,533)	(245,533)	0	(161,143)	(161,143)	0	(84,390)	(84,390)
99	997043 Washington Deferred Power Costs	3,898,091	0	3,898,091	3,898,091	0	3,898,091	0	0	0
1	997044 Non-Monetary Power Costs	0	21,963	21,963	0	14,414	14,414	0	7,549	7,549
1	997045 Section 199 Manufacturing Deduction	0	(1,000,000)	(1,000,000)	0	(656,300)	(656,300)	0	(343,700)	(343,700)
99	997046 Nez Perce Settlement	(16,796)	0	(16,796)	(22,008)	0	(22,008)	5,212	0	5,212
99	997047 Clark Fork Preventive Maint. Exp (PME's)	0	0	0	0	0	0	0	0	0
12	997048 AFUDC	0	(3,550,737)	(3,550,737)	0	(2,338,054)	(2,338,054)	0	(1,212,683)	(1,212,683)
11	997049 Tax Depreciation	0	(279,122,338)	(279,122,338)	0	(181,379,278)	(181,379,278)	0	(97,743,060)	(97,743,060)
99	997050 CS2 Levelized Return	0	0	0	0	0	0	0	0	0
99	997051 Wind Generation AFUDC - ID	0	0	0	0	0	0	0	0	0
1	997052 Noxon Spill	0	0	0	0	0	0	0	0	0
4	997053 Renewable Energy Cert Fees	0	37,062	37,062	0	25,217	25,217	0	11,845	11,845
99	997054 Spokane River Relicensing	78,736	0	78,736	72,939	0	72,939	5,797	0	5,797
99	997058 Colstrip Settlement	(133,322)	0	(133,322)	0	0	0	(133,322)	0	(133,322)

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC SCHEDULE M ITEMS</b>	<b>E-SCM-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

\*\*\*\*\* SYSTEM \*\*\*\*\*

Ref/Basis	Description	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
99	997059 Spokane River Relicensing PME	73,312	0	73,312	46,316	0	46,316	26,996	0	26,996
1	997061 CDA Fund Settlement	0	0	0	0	0	0	0	0	0
4	997062 Gain on Sale of Office Bldg	0	0	0	0	0	0	0	0	0
1	997063 CDA Lake Settlement	183,093	884,086	1,067,179	152,118	580,226	732,344	30,975	303,860	334,835
99	997064 Chicago Climate Exchange	0	0	0	0	0	0	0	0	0
99	997065 Amortization - Unbilled Revenue Add-Ins	788,891	0	788,891	971,706	0	971,706	(182,815)	0	(182,815)
1	997067 CDA IPA Fund	0	0	0	0	0	0	0	0	0
1	997068 Noxon	0	0	0	0	0	0	0	0	0
1	997069 Lancaster Deferral	340,000	0	340,000	340,000	0	340,000	0	0	0
1	997072 CDA Fund Settlement-Prepayment	0	0	0	0	0	0	0	0	0
99	997073 DSIT Amortization - ID	0	0	0	0	0	0	0	0	0
11	997080 Book Transportation Depreciation	0	5,828,036	5,828,036	0	3,787,174	3,787,174	0	2,040,862	2,040,862
4	997081 Deferred Compensation	0	(455,049)	(455,049)	0	(309,615)	(309,615)	0	(145,434)	(145,434)
4	997082 Meal Disallowances	0	540,861	540,861	0	368,002	368,002	0	172,859	172,859
4	997083 Paid Time Off	0	260,768	260,768	0	177,427	177,427	0	83,341	83,341
2	997084 Customer Uncollectibles	0	(1,039,864)	(1,039,864)	0	(682,785)	(682,785)	0	(357,079)	(357,079)
99	997088 Deferred O&M Colstrip & CS2	1,776,826	0	1,776,826	1,059,732	0	1,059,732	717,094	0	717,094
99	997089 CNC Transmission	0	0	0	0	0	0	0	0	0
99	997091 LIDAR O&M Reg Def DFIT	0	0	0	0	0	0	0	0	0
99	997092 Smart Grid	1	0	1	1	0	1	0	0	0
99	997093 EWEB Renewable Energy Credits	0	0	0	0	0	0	0	0	0
99	997094 Palouse Wind & Thornton	0	0	0	0	0	0	0	0	0
99	997095 WA REC Deferral	(2,852,452)	0	(2,852,452)	(2,852,452)	0	(2,852,452)	0	0	0
1	997096 CDA Settlement Costs	0	32,721	32,721	0	21,475	21,475	0	11,246	11,246
99	997097 BPA Parallel Capacity	0	0	0	0	0	0	0	0	0
99	997098 Provision for Rate Refund	(4,354,671)	0	(4,354,671)	(205,119)	0	(205,119)	(4,149,552)	0	(4,149,552)
1	997099 Kettle Falls Diesel Leak	0	70,162	70,162	0	46,047	46,047	0	24,115	24,115
99	997100 WA REC Amort	757,884	0	757,884	757,884	0	757,884	0	0	0
1	997101 Repairs 481 (a)	0	(60,428,612)	(60,428,612)	0	(39,659,298)	(39,659,298)	0	(20,769,314)	(20,769,314)
1	997102 Amort Idaho Earnings Test (254229)	2,990,040	0	2,990,040	0	0	0	2,990,040	0	2,990,040
99	997103 Def Project Compass	(573,753)	0	(573,753)	0	0	0	(573,753)	0	(573,753)
99	997104 Spokane River TDG	368,544	0	368,544	290,395	0	290,395	78,149	0	78,149
1	997106 Investment Tax Credit	0	0	0	0	0	0	0	0	0
	<b>TOTAL SCHEDULE M ADJUSTMENTS</b>	<b>30,606,294</b>	<b>(296,457,714)</b>	<b>(266,056,629)</b>	<b>20,194,479</b>	<b>(191,921,101)</b>	<b>(171,726,622)</b>	<b>10,206,606</b>	<b>(104,536,613)</b>	<b>(94,330,007)</b>

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	2	Number of Customers - AMA	100.000%	65.661%	34.339%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	11	Book Depreciation	100.000%	64.982%	35.018%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.847%	34.153%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEFERRED INCOME TAX EXPENSES</b>	<b>E-DTE-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Bas	Acct No	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
14	410100	Deferred Federal Income Tax Expense - Allocate	0	107,870,250	107,870,250	0	69,833,042	69,833,042	0	38,037,208	38,037,208
99	410100	Deferred Federal Income Tax Expense - Washin	5,019,958	0	5,019,958	5,019,958	0	5,019,958	0	0	0
99	410100	Deferred Federal Income Tax Expense - Idaho	2,363,746	0	2,363,746	0	0	0	2,363,746	0	2,363,746
	410100	Total	7,383,704	107,870,250	115,253,954	5,019,958	69,833,042	74,853,000	2,363,746	38,037,208	40,400,954
14	411100	Deferred Federal Income Tax Expense - Allocate	0	346,507	346,507	0	224,322	224,322	0	122,185	122,185
99	411100	Deferred Federal Income Tax Expense - Washin	(1,421,675)	0	(1,421,675)	(1,421,675)	0	(1,421,675)	0	0	0
99	411100	Deferred Federal Income Tax Expense - Idaho	(234,978)	0	(234,978)	0	0	0	(234,978)	0	(234,978)
	411100	Total	(1,656,653)	346,507	(1,310,146)	(1,421,675)	224,322	(1,197,353)	(234,978)	122,185	(112,793)
Total Deferred Federal Income Tax Expense			5,727,051	108,216,757	113,943,808	3,598,283	70,057,364	73,655,647	2,128,768	38,159,393	40,288,161

E-ALL	14	Net Allocated Schedule M's - AMA	100.000%	64.738%	35.262%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS		Report ID:
<b>ELECTRIC TAXES OTHER THAN FIT</b>		<b>E-OTX-12A</b>
For Twelve Months Ended August 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
PRODUCTION & TRANSMISSION											
1	408130	State Excise Tax	0	19,485	19,485	0	12,788	12,788	0	6,697	6,697
1	408140	State Kwh Generation Tax	0	1,413,446	1,413,446	0	927,645	927,645	0	485,801	485,801
1	408150	R&P Property Tax--Production	0	13,776,617	13,776,617	0	9,041,594	9,041,594	0	4,735,023	4,735,023
1	408180	R&P Property Tax--Transmission	0	5,453,620	5,453,620	0	3,579,211	3,579,211	0	1,874,409	1,874,409
1	409100	State Income Tax--Montana & Oregon	0	(395,097)	(395,097)	0	(259,302)	(259,302)	0	(135,795)	(135,795)
TOTAL PRODUCTION & TRANSMISSION			0	20,268,071	20,268,071	0	13,301,936	13,301,936	0	6,966,135	6,966,135
DISTRIBUTION											
99	408110	State Excise Tax	19,608,362	0	19,608,362	19,608,362	0	19,608,362	0	0	0
99	408120	Municipal Occupation & License Tax	20,928,558	0	20,928,558	17,570,053	0	17,570,053	3,358,505	0	3,358,505
99	408160	Miscellaneous State or Local Tax--WA & ID	137	0	137	0	0	0	137	0	137
99	408170	R&P Property Tax--Distribution	10,432,689	0	10,432,689	7,457,088	0	7,457,088	2,975,601	0	2,975,601
99	409100	State Income Tax--Idaho	12,406	0	12,406	0	0	0	12,406	0	12,406
TOTAL DISTRIBUTION			50,982,152	0	50,982,152	44,635,503	0	44,635,503	6,346,649	0	6,346,649
TOTAL TAXES OTHER THAN FIT			50,982,152	20,268,071	71,250,223	44,635,503	13,301,936	57,937,439	6,346,649	6,966,135	13,312,784

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC UTILITY PLANT</b>	<b>E-PLT-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
		PLANT IN SERVICE									
		INTANGIBLE PLANT:									
1	182324	CDA Lake CDR Fund - Allocated	0	8,716,666	8,716,666	0	5,720,748	5,720,748	0	2,995,918	2,995,918
1	182325	CDA Lake IPA Fund	0	2,000,000	2,000,000	0	1,312,600	1,312,600	0	687,400	687,400
1	182333	CDA Settlement Costs	0	1,239,249	1,239,249	0	813,319	813,319	0	425,930	425,930
1	182381	CDA Settlement Past Storage	0	33,484,743	33,484,743	0	21,976,037	21,976,037	0	11,508,706	11,508,706
1	302000	Franchises & Consents	602,704	44,049,218	44,651,922	602,704	28,909,502	29,512,206	0	15,139,716	15,139,716
1,4	303000	Misc Intangible Plant- (C-IPL)	153,179	16,849,138	17,002,317	153,179	11,212,086	11,365,265	0	5,637,052	5,637,052
4	303100	Misc Intangible Plant-Mainframe Software (C-IPL)	5,047,854	66,435,501	71,483,355	4,950,609	45,202,715	50,153,324	97,245	21,232,786	21,330,031
4	303110	Misc Intangible Plant-PC Software (C-IPL)	0	4,110,764	4,110,764	0	2,796,964	2,796,964	0	1,313,800	1,313,800
4	303115	Misc Intangible Plant-PC Software (C-IPL)	0	44,095,870	44,095,870	0	30,002,830	30,002,830	0	14,093,040	14,093,040
		TOTAL INTANGIBLE PLANT	5,803,737	220,981,149	226,784,886	5,706,492	147,946,801	153,653,293	97,245	73,034,348	73,131,593
		STEAM PRODUCTION PLANT:									
1	310XXX	Land & Land Rights	0	3,578,172	3,578,172	0	2,348,354	2,348,354	0	1,229,818	1,229,818
1	311XXX	Structures & Improvements	0	131,611,466	131,611,466	0	86,376,605	86,376,605	0	45,234,861	45,234,861
1	312000	Boiler Plant	0	175,486,319	175,486,319	0	115,171,671	115,171,671	0	60,314,648	60,314,648
1	313000	Generators	0	6,770	6,770	0	4,443	4,443	0	2,327	2,327
1	314000	Turbogenerator Units	0	54,693,888	54,693,888	0	35,895,599	35,895,599	0	18,798,289	18,798,289
1	315000	Accessory Electric Equipment	0	27,141,504	27,141,504	0	17,812,969	17,812,969	0	9,328,535	9,328,535
1	316000	Miscellaneous Power Plant Equipment	0	17,249,119	17,249,119	0	11,320,597	11,320,597	0	5,928,522	5,928,522
		TOTAL STEAM PRODUCTION PLANT	0	409,767,238	409,767,238	0	268,930,238	268,930,238	0	140,837,000	140,837,000
		HYDRAULIC PRODUCTION PLANT:									
1	330XXX	Land & Land Rights	0	59,899,336	59,899,336	0	39,311,934	39,311,934	0	20,587,402	20,587,402
1	331XXX	Structures & Improvements	0	63,724,515	63,724,515	0	41,822,399	41,822,399	0	21,902,116	21,902,116
1	332XXX	Reservoirs, Dams, & Waterways	0	161,992,845	161,992,845	0	106,315,904	106,315,904	0	55,676,941	55,676,941
1	333000	Waterwheels, Turbines, & Generators	0	183,961,573	183,961,573	0	120,733,980	120,733,980	0	63,227,593	63,227,593
1	334000	Accessory Electric Equipment	0	44,695,590	44,695,590	0	29,333,716	29,333,716	0	15,361,874	15,361,874
1	335XXX	Miscellaneous Power Plant Equipment	0	9,965,225	9,965,225	0	6,540,177	6,540,177	0	3,425,048	3,425,048
1	336000	Roads, Railroads, & Bridges	0	2,683,622	2,683,622	0	1,761,261	1,761,261	0	922,361	922,361
		TOTAL HYDRAULIC PRODUCTION PLANT	0	526,922,706	526,922,706	0	345,819,371	345,819,371	0	181,103,335	181,103,335
		OTHER PRODUCTION PLANT:									
1	340200	Land & Land Rights	0	905,168	905,168	0	594,062	594,062	0	311,106	311,106
1	341000	Structures & Improvements	0	16,809,909	16,809,909	0	11,032,343	11,032,343	0	5,777,566	5,777,566
1	342000	Fuel Holders, Producers, & Accessories	0	21,382,926	21,382,926	0	14,033,614	14,033,614	0	7,349,312	7,349,312
1	343000	Prime Movers	0	23,909,470	23,909,470	0	15,691,785	15,691,785	0	8,217,685	8,217,685
1	344000	Generators	0	209,219,753	209,219,753	0	137,310,924	137,310,924	0	71,908,829	71,908,829
1	344010	Generators - Solar	0	149,670	149,670	0	98,228	98,228	0	51,442	51,442
1	345000	Accessory Electric Equipment	0	20,669,229	20,669,229	0	13,565,215	13,565,215	0	7,104,014	7,104,014
1	345010	Accessory Electric Equipment - Solar	0	33,209	33,209	0	21,795	21,795	0	11,414	11,414
1	346000	Miscellaneous Power Plant Equipment	0	1,774,137	1,774,137	0	1,164,366	1,164,366	0	609,771	609,771
		TOTAL OTHER PRODUCTION PLANT	0	294,853,471	294,853,471	0	193,512,332	193,512,332	0	101,341,139	101,341,139
		TOTAL PRODUCTION PLANT	0	1,231,543,415	1,231,543,415	0	808,261,941	808,261,941	0	423,281,474	423,281,474



RESULTS OF OPERATIONS			Report ID:
ELECTRIC UTILITY PLANT			E-PLT-12A
For Twelve Months Ended August 31, 2016			
Average of Monthly Averages Basis			

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
TRANSMISSION PLANT:											
1	350XXX	Land & Land Rights	0	21,709,479	21,709,479	0	14,247,931	14,247,931	0	7,461,548	7,461,548
1	351XXX	Energy Storage Eq/Computer Software	0	0	0	0	0	0	0	0	0
1	352XXX	Structures & Improvements	0	22,245,013	22,245,013	0	14,599,402	14,599,402	0	7,645,611	7,645,611
1	353000	Station Equipment	0	245,777,128	245,777,128	0	161,303,529	161,303,529	0	84,473,599	84,473,599
1	354000	Towers & Fixtures	0	17,170,613	17,170,613	0	11,269,073	11,269,073	0	5,901,540	5,901,540
1	355000	Poles & Fixtures	0	195,351,109	195,351,109	0	128,208,933	128,208,933	0	67,142,176	67,142,176
1	356000	Overhead Conductors & Devices	0	131,016,744	131,016,744	0	85,986,289	85,986,289	0	45,030,455	45,030,455
1	357000	Underground Conduit	0	2,986,503	2,986,503	0	1,960,042	1,960,042	0	1,026,461	1,026,461
1	358000	Underground Conductors & Devices	0	2,341,856	2,341,856	0	1,536,960	1,536,960	0	804,896	804,896
1	359000	Roads & Trails	0	1,990,355	1,990,355	0	1,306,270	1,306,270	0	684,085	684,085
TOTAL TRANSMISSION PLANT			0	640,588,800	640,588,800	0	420,418,429	420,418,429	0	220,170,371	220,170,371
DISTRIBUTION PLANT:											
99	360200	Land & Land Rights	5,170,326	0	5,170,326	3,779,438	0	3,779,438	1,390,888	0	1,390,888
99	360400	Land Easements	2,447,951	0	2,447,951	334,972	0	334,972	2,112,979	0	2,112,979
99	360500	Land Ease Perpetual	76,635	0	76,635	0	0	0	76,635	0	76,635
99	361000	Structures & Improvements	20,557,612	0	20,557,612	14,065,699	0	14,065,699	6,491,913	0	6,491,913
3	362000	Station Equipment	123,630,766	2,085,820	125,716,586	79,748,941	1,416,939	81,165,880	43,881,825	668,881	44,550,706
99	363000	Energy Storage Equipment	2,583,878	0	2,583,878	2,583,878	0	2,583,878	0	0	0
99	364000	Poles, Towers, & Fixtures	338,898,881	0	338,898,881	215,360,605	0	215,360,605	123,538,276	0	123,538,276
99	365000	Overhead Conductors & Devices	215,696,150	0	215,696,150	134,789,246	0	134,789,246	80,906,904	0	80,906,904
99	366000	Underground Conduit	98,394,053	0	98,394,053	62,603,583	0	62,603,583	35,790,470	0	35,790,470
99	367000	Underground Conductors & Devices	173,955,826	0	173,955,826	112,270,971	0	112,270,971	61,684,855	0	61,684,855
99	368000	Line Transformers	234,184,887	0	234,184,887	159,620,937	0	159,620,937	74,563,950	0	74,563,950
99	369XXX	Services	151,694,211	0	151,694,211	98,902,853	0	98,902,853	52,791,358	0	52,791,358
99	370000	Meters	49,746,315	0	49,746,315	27,265,136	0	27,265,136	22,481,179	0	22,481,179
99	373XXX	Street Light & Signal Systems	49,694,146	0	49,694,146	32,558,664	0	32,558,664	17,135,482	0	17,135,482
TOTAL DISTRIBUTION PLANT			1,466,731,637	2,085,820	1,468,817,457	943,884,923	1,416,939	945,301,862	522,846,714	668,881	523,515,595
GENERAL PLANT: (From Report C-GPL)											
4	389XXX	Land & Land Rights	1,351,969	6,911,027	8,262,996	646,543	4,702,263	5,348,806	705,426	2,208,764	2,914,190
4	390XXX	Structures & Improvements	13,641,585	77,287,275	90,928,860	6,596,361	52,586,262	59,182,623	7,045,224	24,701,013	31,746,237
4	391XXX	Office Furniture & Equipment	3,389,454	51,987,027	55,376,481	3,308,476	35,371,973	38,680,449	80,978	16,615,054	16,696,032
4	392XXX	Transportation Equipment	25,472,221	14,267,410	39,739,631	18,444,090	9,707,546	28,151,636	7,028,131	4,559,864	11,587,995
4	393000	Stores Equipment	262,022	2,994,680	3,256,702	118,030	2,037,580	2,155,610	143,992	957,100	1,101,092
4	394000	Tools, Shop & Garage Equipment	1,985,443	10,838,562	12,824,005	943,725	7,374,558	8,318,283	1,041,718	3,464,004	4,505,722
4	394100	Electric Charging Stations	0	36,094	36,094	0	24,558	24,558	0	11,536	11,536
4	395000	Laboratory Equipment	257,491	672,991	930,482	220,594	457,903	678,497	36,897	215,088	251,985
4	396XXX	Power Operated Equipment	25,849,133	9,065,197	34,914,330	15,616,424	6,167,960	21,784,384	10,232,709	2,897,237	13,129,946
4	397XXX	Communications Equipment	21,424,873	74,464,471	95,889,344	12,753,517	50,665,626	63,419,143	8,671,356	23,798,845	32,470,201
4	398000	Miscellaneous Equipment	5,924	393,048	398,972	3,913	267,430	271,343	2,011	125,618	127,629
TOTAL GENERAL PLANT			93,640,115	248,917,782	342,557,897	58,651,673	169,363,659	228,015,332	34,988,442	79,554,123	114,542,565
TOTAL PLANT IN SERVICE			1,566,175,489	2,344,116,966	3,910,292,455	1,008,243,088	1,547,407,769	2,555,650,857	557,932,401	796,709,197	1,354,641,598

RESULTS OF OPERATIONS		Report ID:
ELECTRIC UTILITY PLANT		E-PLT-12A
For Twelve Months Ended August 31, 2016		
Average of Monthly Averages Basis		

AVISTA UTILITIES

Ref/Basis	Account	Description	*****SYSTEM*****			***** WASHINGTON *****			*****IDAHO*****		
			Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
ACCUMULATED DEPRECIATION											
E-ADEP		Steam Production Plant	0	(291,490,689)	(291,490,689)	0	(191,305,339)	(191,305,339)	0	(100,185,350)	(100,185,350)
E-ADEP		Hydro Production Plant	0	(139,338,432)	(139,338,432)	0	(91,447,813)	(91,447,813)	0	(47,890,619)	(47,890,619)
E-ADEP		Other Production Plant	0	(104,140,154)	(104,140,154)	0	(68,347,183)	(68,347,183)	0	(35,792,971)	(35,792,971)
E-ADEP		Transmission Plant	0	(203,660,396)	(203,660,396)	0	(133,662,318)	(133,662,318)	0	(69,998,078)	(69,998,078)
E-ADEP		Distribution Plant	(467,493,354)	(40,327)	(467,533,681)	(287,979,973)	(27,395)	(288,007,368)	(179,513,381)	(12,932)	(179,526,313)
E-ADEP		General Plant	(33,350,483)	(84,765,491)	(118,115,974)	(20,795,477)	(57,674,440)	(78,469,917)	(12,555,006)	(27,091,051)	(39,646,057)
TOTAL ACCUMULATED DEPRECIATION			(500,843,837)	(823,435,489)	(1,324,279,326)	(308,775,450)	(542,464,488)	(851,239,938)	(192,068,387)	(280,971,001)	(473,039,388)
ACCUMULATED AMORTIZATION											
E-AAMT		Production/Transmission-Franchises/Misc Intangibles	0	(10,549,058)	(10,549,058)	0	(6,923,347)	(6,923,347)	0	(3,625,711)	(3,625,711)
E-AAMT		Distribution-Franchises/Misc Intangibles	(180,611)	0	(180,611)	(180,611)	0	(180,611)	0	0	0
E-AAMT		General Plant - 303000	0	(1,068,596)	(1,068,596)	0	(725,580)	(725,580)	0	(343,016)	(343,016)
E-AAMT		Miscellaneous IT Intangible Plant -3031XX	(2,746,493)	(27,520,092)	(30,266,585)	(2,698,405)	(18,724,670)	(21,423,075)	(48,088)	(8,795,422)	(8,843,510)
E-AAMT		General Plant - 390200, 396200	(120,705)	(255,632)	(376,337)	(117,144)	(173,932)	(291,076)	(3,561)	(81,700)	(85,261)
TOTAL ACCUMULATED AMORTIZATION			(3,047,809)	(39,393,378)	(42,441,187)	(2,996,160)	(26,547,529)	(29,543,689)	(51,649)	(12,845,849)	(12,897,498)
TOTAL ACCUMULATED DEPR/AMORT			(503,891,646)	(862,828,867)	(1,366,720,513)	(311,771,610)	(569,012,017)	(880,783,627)	(192,120,036)	(293,816,850)	(485,936,886)
NET ELECTRIC UTILITY PLANT before DFIT			1,062,283,843	1,481,288,099	2,543,571,942	696,471,478	978,395,752	1,674,867,230	365,812,365	502,892,347	868,704,712
ACCUMULATED DFIT											
12		ADFIT - FAS 109 Electric Plant (182310, 283170)	0	0	0	0	0	0	0	0	0
1		ADFIT - Colstrip PCB (283200)	0	(130,166)	(130,166)	0	(85,428)	(85,428)	0	(44,738)	(44,738)
12		ADFIT - Electric Plant In Service (282900)	0	(445,292,017)	(445,292,017)	0	(293,211,434)	(293,211,434)	0	(152,080,583)	(152,080,583)
4		ADFIT - Common Plant (282900 from C-DTX)	0	(49,500,597)	(49,500,597)	0	(33,680,206)	(33,680,206)	0	(15,820,391)	(15,820,391)
4		ADFIT - Common Plant (283750 from C-DTX)	0	(1,557,894)	(1,557,894)	0	(1,059,991)	(1,059,991)	0	(497,903)	(497,903)
1		ADFIT - Lake CDA CDR Fund - Allocated (283324)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA IPA Fund Deposit (283325)	0	0	0	0	0	0	0	0	0
1		ADFIT - CDA Lake Settlement - Allocated (283382)	0	(11,719,660)	(11,719,660)	0	(7,691,613)	(7,691,613)	0	(4,028,047)	(4,028,047)
1		ADFIT - CDA Settlement Costs (283333)	0	382,948	382,948	0	251,329	251,329	0	131,619	131,619
12		ADFIT - Electric portion of Bond Redemptions (283850)	0	(3,222,206)	(3,222,206)	0	(2,121,726)	(2,121,726)	0	(1,100,480)	(1,100,480)
TOTAL ACCUMULATED DFIT			0	(511,039,592)	(511,039,592)	0	(337,599,069)	(337,599,069)	0	(173,440,523)	(173,440,523)
NET ELECTRIC UTILITY PLANT			1,062,283,843	970,248,507	2,032,532,350	696,471,478	640,796,683	1,337,268,161	365,812,365	329,451,824	695,264,189

ALLOCATION RATIOS:

E-ALL	1	Production/Transmission Ratio	100.000%	65.630%	34.370%
E-ALL	3	Direct Distribution Operating Expense	100.000%	67.932%	32.068%
E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	12	Net Electric Plant (before DFIT) - AMA	100.000%	65.847%	34.153%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

**RESULTS OF OPERATIONS**  
**ELECTRIC ADJUSTMENTS TO NET PLANT**  
 For Twelve Months Ended August 31, 2016  
 Average of Monthly Averages Basis

Report ID:  
**E-APL-12A**

AVISTA UTILITIES

		***** SYSTEM *****			***** WASHINGTON *****			***** IDAHO *****		
Ref/Basis	Description (Accounts)	Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total
E-PLT	NET ELECTRIC PLANT IN SERVICE	#####	970,248,507	2,032,532,350	696,471,478	640,796,683	1,337,268,161	365,812,365	329,451,824	695,264,189
	OTHER ADJUSTMENTS									
4	Gain on Sale of General Office Bldg (253850)	0	0	0	0	0	0	0	0	0
4	ADFIT - Gain on Sale of General Office Bldg (190850)	0	0	0	0	0	0	0	0	0
99	Colstrip 3 AFUDC Reallocation	0	0	0	(630,329)	0	(630,329)	630,329	0	630,329
99	Colstrip Common AFUDC (186100)	3,466,641	0	3,466,641	1,110,999	0	1,110,999	2,355,642	0	2,355,642
99	Colstrip Disallowed AFUDC (111100)	(2,888,867)	0	(2,888,867)	(925,832)	0	(925,832)	(1,963,035)	0	(1,963,035)
99	Kettle Falls Disallowed Plant (101030)	(8,257,170)	0	(8,257,170)	(5,247,725)	0	(5,247,725)	(3,009,445)	0	(3,009,445)
99	Kettle Falls Disallowed Accumulated Depr (108030)	7,613,893	0	7,613,893	4,865,026	0	4,865,026	2,748,867	0	2,748,867
99	ADFIT - Kettle Falls Disallowed (190420)	154,078	0	154,078	154,078	0	154,078	0	0	0
99	Boulder Park Disallowed Plant (101050)	(2,600,000)	0	(2,600,000)	0	0	0	(2,600,000)	0	(2,600,000)
99	Boulder Park Disallowed Accumulated Depr (108050)	1,449,127	0	1,449,127	0	0	0	1,449,127	0	1,449,127
99	ADFIT - Boulder Park Disallowed (190040)	402,805	0	402,805	0	0	0	402,805	0	402,805
99	Investment in WNP3 Exchange Power (124900, 12493)	8,574,715	0	8,574,715	8,574,715	0	8,574,715	0	0	0
99	ADFIT - WNP3 Exchange Power (283120)	(1,541,051)	0	(1,541,051)	(1,541,051)	0	(1,541,051)	0	0	0
99	CDA Lake Settlement - WA (182382)	722,561	0	722,561	722,561	0	722,561	0	0	0
99	CDA Lake Settlement - ID (186382)	141,968	0	141,968	0	0	0	141,968	0	141,968
99	ADFIT - CDA Lake Settlement - Direct (283382)	(302,587)	0	(302,587)	(252,898)	0	(252,898)	(49,689)	0	(49,689)
99	CDA CDR Fund - Direct (182324)	52,559	0	52,559	52,559	0	52,559	0	0	0
99	ADFIT - CDA CDR Fund - Direct (283324)	0	0	0	0	0	0	0	0	0
99	Spokane River Relicensing (182322)	373,031	0	373,031	346,463	0	346,463	26,568	0	26,568
99	ADFIT - Spokane River Relicensing (283322)	(130,537)	0	(130,537)	(121,243)	0	(121,243)	(9,294)	0	(9,294)
99	Spokane River PM&Es (182323)	343,732	0	343,732	220,001	0	220,001	123,731	0	123,731
99	ADFIT - Spokane River PM&Es (283323)	(120,331)	0	(120,331)	(77,025)	0	(77,025)	(43,306)	0	(43,306)
99	Montana Riverbed Settlement (186360)	774,222	0	774,222	563,823	0	563,823	210,399	0	210,399
99	ADFIT - Montana Riverbed Settlement (283365)	(271,438)	0	(271,438)	(197,799)	0	(197,799)	(73,639)	0	(73,639)
99	Lancaster Generation (182312)	42,500	0	42,500	42,500	0	42,500	0	0	0
99	ADFIT - Lancaster Generation (283312)	(14,875)	0	(14,875)	(14,875)	0	(14,875)	0	0	0
99	Weatherization Loans - Sandpoint (124350)	59,475	0	59,475	0	0	0	59,475	0	59,475
4	Customer Advances (252000)	(2,087,858)	(181)	(2,088,039)	(554,232)	(123)	(554,355)	(1,533,626)	(58)	(1,533,684)
99	Customer Deposits (235199)	(1,654,860)	0	(1,654,860)	(1,654,860)	0	(1,654,860)	0	0	0
C-WKC	Working Capital	58,782,436	25,568,021	84,350,457	58,782,436	0	58,782,436	0	25,568,021	25,568,021
99	DSM Programs (186710)	0	0	0	0	0	0	0	0	0
	TOTAL OTHER ADJUSTMENTS	63,084,169	25,567,840	88,652,009	64,217,292	(123)	64,217,169	(1,133,123)	25,567,963	24,434,840
	NET RATE BASE	#####	995,816,347	2,121,184,359	760,688,770	640,796,560	1,401,485,330	364,679,242	355,019,787	719,699,029

ALLOCATION RATIOS:

E-ALL	4	Jurisdictional 4-Factor Ratio	100.000%	68.040%	31.960%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****				
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total		
<b>Electric Production</b>															
1	Steam (ED-AN)	7,853,759				7,853,759	7,853,759		5,154,422	5,154,422		2,699,337	2,699,337		
1	Hydro (ED-AN)	9,647,340				9,647,340	9,647,340		6,331,549	6,331,549		3,315,791	3,315,791		
1	Other (ED-AN)	9,425,775				9,425,775	9,425,775		6,186,136	6,186,136		3,239,639	3,239,639		
<b>Total Electric Production</b>		<b>26,926,874</b>				<b>26,926,874</b>	<b>26,926,874</b>		<b>17,672,107</b>	<b>17,672,107</b>		<b>9,254,767</b>	<b>9,254,767</b>		
<b>Electric Transmission</b>															
1	ED-AN	11,542,211				11,542,211	11,542,211		7,575,153	7,575,153		3,967,058	3,967,058		
<b>Total Electric Transmissio</b>		<b>11,542,211</b>				<b>11,542,211</b>	<b>11,542,211</b>		<b>7,575,153</b>	<b>7,575,153</b>		<b>3,967,058</b>	<b>3,967,058</b>		
<b>Electric Distribution</b>															
3	ED-AN	41,091				41,091	41,091		27,914	27,914		13,177	13,177		
	ED-ID	15,906,941				15,906,941	15,906,941					15,906,941	15,906,941		
	ED-WA	27,043,803				27,043,803	27,043,803		27,043,803	27,043,803					
<b>Total Electric Distribution</b>		<b>42,991,835</b>				<b>42,950,744</b>	<b>41,091</b>	<b>42,991,835</b>	<b>27,043,803</b>	<b>27,914</b>	<b>27,071,717</b>	<b>15,906,941</b>	<b>13,177</b>	<b>15,920,118</b>	
<b>Gas Underground Storage</b>															
	GD-AN	673,854		673,854											
	GD-OR	124,699			124,699										
<b>Total Gas Underground St</b>		<b>798,553</b>		<b>673,854</b>	<b>124,699</b>										
<b>Gas Distribution</b>															
	GD-AN	64,600		64,600											
	GD-ID	4,763,632		4,763,632											
	GD-WA	9,550,241		9,550,241											
	GD-OR	6,367,259			6,367,259										
<b>Total Gas Distribution</b>		<b>20,745,732</b>		<b>14,378,473</b>	<b>6,367,259</b>										
<b>General Plant</b>															
4	ED-AN	2,800,868		2,800,868		2,800,868	2,800,868		1,905,711	1,905,711		895,157	895,157		
	ED-ID	209,211		209,211		209,211	209,211					209,211	209,211		
	ED-WA	1,126,745		1,126,745		1,126,745	1,126,745		1,126,745	1,126,745					
7,4	CD-AA	18,729,451		13,358,968	3,738,024	1,632,459	13,358,968	13,358,968		9,089,442	9,089,442	4,269,526	4,269,526		
9,4	CD-AN	663,201		520,500	142,701		520,500	520,500		354,148	354,148	166,352	166,352		
9	CD-ID	338,552		265,706	72,846		265,706	265,706				265,706	265,706		
9	CD-WA	190,313		149,363	40,950		149,363	149,363		149,363	149,363				
8	GD-AA	273,520		190,463	83,057										
	GD-AN	37,082		37,082											
	GD-ID	45,066		45,066											
	GD-WA	213,151		213,151											
	GD-OR	199,837			199,837										
<b>Total General Plant</b>		<b>24,826,997</b>		<b>18,431,361</b>	<b>4,480,283</b>	<b>1,915,353</b>	<b>1,751,025</b>	<b>16,680,336</b>	<b>18,431,361</b>	<b>1,276,108</b>	<b>11,349,301</b>	<b>12,625,409</b>	<b>474,917</b>	<b>5,331,035</b>	<b>5,805,952</b>
<b>Total Depreciation Expens</b>		<b>127,832,202</b>		<b>99,892,281</b>	<b>19,532,610</b>	<b>8,407,311</b>	<b>44,701,769</b>	<b>55,190,512</b>	<b>99,892,281</b>	<b>28,319,911</b>	<b>36,624,475</b>	<b>64,944,386</b>	<b>16,381,858</b>	<b>18,566,037</b>	<b>34,947,895</b>

Allocation Ratios:  
Service -                                      Electric          Gas-North          Gas-South                                      Jurisdiction -                                      Washington                                      Idaho

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC DEPRECIATION EXPENSE</b>	<b>E-DEPX-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

7	Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1	Production/Transmission Ratio	65.630%	34.370%
8	Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3	Direct Distribution Operating Expe	67.932%	32.068%
9	Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4	Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC AMORTIZATION EXPENSE</b>	<b>E-AMTX-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000)	ED-AN	918,400	918,400		918,400	918,400		602,746	602,746		315,654	315,654	
1	Misc Intangible Plt (303000)	ED-AN	240,032	240,032		240,032	240,032		157,533	157,533		82,499	82,499	
<b>Total Production/Transmission</b>			<b>1,158,432</b>	<b>1,158,432</b>		<b>1,158,432</b>	<b>1,158,432</b>		<b>760,279</b>	<b>760,279</b>		<b>398,153</b>	<b>398,153</b>	
<b>Distribution</b>														
	Franchises (302000)	ED-WA	24,153	24,153		24,153	24,153		24,153	24,153				
	Misc Intangible Plt (303000)	ED-WA	2,844	2,844		2,844	2,844		2,844	2,844				
<b>Total Distribution</b>			<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>		<b>26,997</b>	<b>26,997</b>				
<b>General Plant - 303000</b>														
7,4		CD-AA	597,249	425,994	119,199	52,056			289,846	289,846		136,148	136,148	
9,1		CD-AN	9,729	7,635	2,094		7,635		5,011	5,011		2,624	2,624	
		GD-ID	12,674		12,674									
		GD-WA	24,862		24,862									
		GD-OR	8,068			8,068								
<b>Total General Plant - 303000</b>			<b>652,582</b>	<b>433,629</b>	<b>158,829</b>	<b>60,124</b>			<b>294,857</b>	<b>294,857</b>		<b>138,772</b>	<b>138,772</b>	
<b>Miscellaneous IT Intangible Plant - 3031XX</b>														
7,4		CD-AA	18,834,027	13,433,558	3,758,895	1,641,574			9,140,193	9,140,193		4,293,365	4,293,365	
9,4		CD-AN	9,161	7,190	1,971		7,190		4,892	4,892		2,298	2,298	
9,4		CD-ID	18,271	14,340	3,931		14,340				14,340		14,340	
4		ED-AN	581,209	581,209			581,209		395,455	395,455		185,754	185,754	
		ED-ID	4,747	4,747			4,747				4,747		4,747	
		ED-WA	955,781	955,781			955,781		955,781	955,781				
8		GD-AA	329,732		229,606	100,126								
		GD-AN	0		0									
		GD-OR	0			0								
<b>Total Miscellaneous IT Intangible Plt - 3031XX</b>			<b>20,732,928</b>	<b>14,996,825</b>	<b>3,994,403</b>	<b>1,741,700</b>			<b>955,781</b>	<b>9,540,540</b>	<b>10,496,321</b>	<b>19,087</b>	<b>4,481,417</b>	<b>4,500,504</b>
<b>Gas Underground Storage</b>														
		GD-AN	228		228									
<b>Total Gas Underground Storage</b>			<b>228</b>		<b>228</b>									
<b>General Plant - 390200, 396200</b>														
7,4		CD-AA	26,637	18,999	5,316	2,322			12,927	12,927		6,072	6,072	
4		ED-AN	32,219	32,219			32,219		21,922	21,922		10,297	10,297	
		GD-OR	0			0								
<b>Total General Plant - 390200, 396200</b>			<b>58,856</b>	<b>51,218</b>	<b>5,316</b>	<b>2,322</b>			<b>34,849</b>	<b>34,849</b>		<b>16,369</b>	<b>16,369</b>	
<b>Total Amortization Expense</b>			<b>22,630,023</b>	<b>16,667,101</b>	<b>4,158,776</b>	<b>1,804,146</b>			<b>982,778</b>	<b>10,630,525</b>	<b>11,613,303</b>	<b>19,087</b>	<b>5,034,711</b>	<b>5,053,798</b>

<b>Allocation Ratios:</b>													
<b>Service -</b>			Electric	Gas-North	Gas-South	<b>Jurisdiction -</b>			Washington	Idaho			
7	Elec/Gas North/Oregon 4-Factor		71.326%	19.958%	8.716%	1	Production/Transmission Rat		65.630%	34.370%			
8	Gas North/Oregon 4-Factor		0.000%	69.634%	30.366%	4	Jurisdictional 4-Factor Ratio		68.040%	31.960%			
9	Elec/Gas North 4-Factor		78.482%	21.518%	0.000%								

<b>RESULTS OF OPERATIONS</b>	Report ID:
<b>ELECTRIC ACCUMULATED DEPRECIATION</b>	<b>E-ADEP-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System Total	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Electric Production</b>														
1	Steam (ED-AN)	(291,490,689)	(291,490,689)			(291,490,689)	(291,490,689)		(191,305,339)	(191,305,339)		(100,185,350)	(100,185,350)	
1	Hydro (ED-AN)	(139,338,432)	(139,338,432)			(139,338,432)	(139,338,432)		(91,447,813)	(91,447,813)		(47,890,619)	(47,890,619)	
1	Other (ED-AN)	(104,140,154)	(104,140,154)			(104,140,154)	(104,140,154)		(68,347,183)	(68,347,183)		(35,792,971)	(35,792,971)	
<b>Total Electric Production</b>		<b>(534,969,275)</b>	<b>(534,969,275)</b>			<b>(534,969,275)</b>	<b>(534,969,275)</b>		<b>(351,100,335)</b>	<b>(351,100,335)</b>		<b>(183,868,940)</b>	<b>(183,868,940)</b>	
<b>Electric Transmission</b>														
1	ED-AN	(203,660,396)	(203,660,396)			(203,660,396)	(203,660,396)		(133,662,318)	(133,662,318)		(69,998,078)	(69,998,078)	
<b>Total Electric Transmissic</b>		<b>(203,660,396)</b>	<b>(203,660,396)</b>			<b>(203,660,396)</b>	<b>(203,660,396)</b>		<b>(133,662,318)</b>	<b>(133,662,318)</b>		<b>(69,998,078)</b>	<b>(69,998,078)</b>	
<b>Electric Distribution</b>														
3	ED-AN	(40,327)	(40,327)				(40,327)		(27,395)	(27,395)		(12,932)	(12,932)	
	ED-ID	(179,513,381)	(179,513,381)			(179,513,381)	(179,513,381)				(179,513,381)		(179,513,381)	
	ED-WA	(287,979,973)	(287,979,973)			(287,979,973)	(287,979,973)	(287,979,973)			(287,979,973)			
<b>Total Electric Distribution</b>		<b>(467,533,681)</b>	<b>(467,533,681)</b>			<b>(467,493,354)</b>	<b>(40,327)</b>	<b>(467,533,681)</b>	<b>(287,979,973)</b>	<b>(27,395)</b>	<b>(288,007,368)</b>	<b>(179,513,381)</b>	<b>(12,932)</b>	<b>(179,526,313)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(14,209,598)		(14,209,598)										
	GD-OR	(768,705)					(768,705)							
<b>Total Gas Underground S</b>		<b>(14,978,303)</b>		<b>(14,209,598)</b>			<b>(768,705)</b>							
<b>Gas Distribution</b>														
	GD-AN	(1,583,914)		(1,583,914)										
	GD-ID	(64,384,591)		(64,384,591)										
	GD-WA	(125,413,663)		(125,413,663)										
	GD-OR	(98,368,028)					(98,368,028)							
<b>Total Gas Distribution</b>		<b>(289,750,196)</b>		<b>(191,382,168)</b>			<b>(98,368,028)</b>							
<b>General Plant</b>														
4	ED-AN	(42,294,471)	(42,294,471)			(42,294,471)	(42,294,471)		(28,777,158)	(28,777,158)		(13,517,313)	(13,517,313)	
	ED-ID	(8,167,566)	(8,167,566)			(8,167,566)	(8,167,566)				(8,167,566)		(8,167,566)	
	ED-WA	(18,482,494)	(18,482,494)			(18,482,494)	(18,482,494)	(18,482,494)			(18,482,494)			
7,4	CD-AA	(46,991,203)	(33,516,946)	(9,378,504)	(4,095,753)		(33,516,946)		(22,804,930)	(22,804,930)		(10,712,016)	(10,712,016)	
9,4	CD-AN	(11,408,934)	(8,954,074)	(2,454,860)			(8,954,074)		(6,092,352)	(6,092,352)		(2,861,722)	(2,861,722)	
9	CD-ID	(5,590,306)	(4,387,440)	(1,202,866)		(4,387,440)	(4,387,440)				(4,387,440)		(4,387,440)	
9	CD-WA	(2,947,113)	(2,312,983)	(634,130)		(2,312,983)	(2,312,983)	(2,312,983)			(2,312,983)			
8	GD-AA	(1,964,684)		(1,368,088)	(596,596)									
	GD-AN	(2,192,008)		(2,192,008)										
	GD-ID	(1,493,204)		(1,493,204)										
	GD-WA	(5,183,547)		(5,183,547)										
	GD-OR	(4,410,918)			(4,410,918)									
<b>Total General Plant</b>		<b>(151,126,448)</b>	<b>(118,115,974)</b>	<b>(23,907,207)</b>	<b>(9,103,267)</b>	<b>(33,350,483)</b>	<b>(84,765,491)</b>	<b>(118,115,974)</b>	<b>(20,795,477)</b>	<b>(57,674,440)</b>	<b>(78,469,917)</b>	<b>(12,555,006)</b>	<b>(27,091,051)</b>	<b>(39,646,057)</b>
<b>Total Accumulated Depr</b>		<b>(1,662,018,299)</b>	<b>(1,324,279,326)</b>	<b>(229,498,973)</b>	<b>(108,240,000)</b>	<b>(500,843,837)</b>	<b>(823,435,489)</b>	<b>(1,324,279,326)</b>	<b>(308,775,450)</b>	<b>(542,464,488)</b>	<b>(851,239,938)</b>	<b>(192,068,387)</b>	<b>(280,971,001)</b>	<b>(473,039,388)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	3 Direct Distribution Operating Expense	67.932%	32.068%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%

RESULTS OF OPERATIONS	Report ID:
<b>ELECTRIC ACCUMULATED AMORTIZATION</b>	<b>E-AAAMT-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Ref/Basis	System	Assigned or Allocated to Electric	Assigned or Allocated to Gas-North	Assigned or Allocated to Gas-South	***** ELECTRIC *****			***** WASHINGTON *****			***** IDAHO *****			
					Direct	Allocated	Total	Direct	Allocated	Total	Direct	Allocated	Total	
<b>Production/Transmission</b>														
1	Franchises (302000) ED-AN	(9,376,020)	(9,376,020)			(9,376,020)	(9,376,020)		(6,153,482)	(6,153,482)		(3,222,538)	(3,222,538)	
1	Misc Intangible Plt (3030 ED-AN	(1,173,038)	(1,173,038)			(1,173,038)	(1,173,038)		(769,865)	(769,865)		(403,173)	(403,173)	
<b>Total Production/Transmission</b>		<b>(10,549,058)</b>	<b>(10,549,058)</b>			<b>(10,549,058)</b>	<b>(10,549,058)</b>		<b>(6,923,347)</b>	<b>(6,923,347)</b>		<b>(3,625,711)</b>	<b>(3,625,711)</b>	
<b>Distribution</b>														
	Franchises (302000) ED-WA	(149,261)	(149,261)			(149,261)	(149,261)		(149,261)	(149,261)				
	Misc Intangible Plt (3030 ED-WA	(31,350)	(31,350)			(31,350)	(31,350)		(31,350)	(31,350)				
<b>Total Distribution</b>		<b>(180,611)</b>	<b>(180,611)</b>			<b>(180,611)</b>	<b>(180,611)</b>		<b>(180,611)</b>	<b>(180,611)</b>				
<b>General Plant - 303000</b>														
7,4	CD-AA	(1,411,335)	(1,006,649)	(281,674)	(123,012)	(1,006,649)	(1,006,649)		(684,924)	(684,924)		(321,725)	(321,725)	
9,1	CD-AN	(78,931)	(61,947)	(16,984)		(61,947)	(61,947)		(40,656)	(40,656)		(21,291)	(21,291)	
	GD-ID	(59,242)		(59,242)										
	GD-WA	(145,710)		(145,710)										
	GD-OR	(76,201)			(76,201)									
<b>Total General Plant - 303000</b>		<b>(1,771,419)</b>	<b>(1,068,596)</b>	<b>(503,610)</b>	<b>(199,213)</b>	<b>(1,068,596)</b>	<b>(1,068,596)</b>		<b>(725,580)</b>	<b>(725,580)</b>		<b>(343,016)</b>	<b>(343,016)</b>	
<b>Miscellaneous IT Intangible Plant -3031XX</b>														
7,4	CD-AA	(37,359,606)	(26,647,112)	(7,456,231)	(3,256,263)	(26,647,112)	(26,647,112)		(18,130,695)	(18,130,695)		(8,516,417)	(8,516,417)	
9,4	CD-AN	(26,954)	(21,154)	(5,800)		(21,154)	(21,154)		(14,393)	(14,393)		(6,761)	(6,761)	
9	CD-ID	(37,347)	(29,311)	(8,036)		(29,311)	(29,311)					(29,311)	(29,311)	
4	ED-AN	(851,826)	(851,826)			(851,826)	(851,826)		(579,582)	(579,582)		(272,244)	(272,244)	
	ED-ID	(18,777)	(18,777)			(18,777)	(18,777)					(18,777)	(18,777)	
	ED-WA	(2,698,405)	(2,698,405)			(2,698,405)	(2,698,405)		(2,698,405)	(2,698,405)				
8	GD-AA	(1,238,853)		(862,663)	(376,190)									
	GD-AN	(3,362)		(3,362)										
	GD-OR	(359)			(359)									
<b>Total Misc IT Intangible Plant - 3031XX</b>		<b>(42,235,489)</b>	<b>(30,266,585)</b>	<b>(8,336,092)</b>	<b>(3,632,812)</b>	<b>(2,746,493)</b>	<b>(27,520,092)</b>	<b>(30,266,585)</b>	<b>(2,698,405)</b>	<b>(18,724,670)</b>	<b>(21,423,075)</b>	<b>(48,088)</b>	<b>(8,795,422)</b>	<b>(8,843,510)</b>
<b>Gas Underground Storage</b>														
	GD-AN	(240,125)		(240,125)										
<b>Total Gas Underground Storage</b>		<b>(240,125)</b>		<b>(240,125)</b>										
<b>General Plant - 390200, 396200</b>														
7,4	CD-AA	(248,336)	(177,128)	(49,563)	(21,645)	(177,128)	(177,128)		(120,518)	(120,518)		(56,610)	(56,610)	
9	CD-ID	(4,537)	(3,561)	(976)		(3,561)	(3,561)					(3,561)	(3,561)	
9	CD-WA	(8,239)	(6,466)	(1,773)		(6,466)	(6,466)		(6,466)	(6,466)				
4	ED-AN	(78,504)	(78,504)			(78,504)	(78,504)		(53,414)	(53,414)		(25,090)	(25,090)	
	ED-WA	(110,678)	(110,678)			(110,678)	(110,678)		(110,678)	(110,678)				
	GD-WA	(1,863)		(1,863)										
	GD-OR	0			0									
<b>Total General Plant - 390200, 396200</b>		<b>(452,157)</b>	<b>(376,337)</b>	<b>(54,175)</b>	<b>(21,645)</b>	<b>(120,705)</b>	<b>(255,632)</b>	<b>(376,337)</b>	<b>(117,144)</b>	<b>(173,932)</b>	<b>(291,076)</b>	<b>(3,561)</b>	<b>(81,700)</b>	<b>(85,261)</b>
<b>Total Accumulated Amortization</b>		<b>(55,428,859)</b>	<b>(42,441,187)</b>	<b>(9,134,002)</b>	<b>(3,853,670)</b>	<b>(3,047,809)</b>	<b>(39,393,378)</b>	<b>(42,441,187)</b>	<b>(2,996,160)</b>	<b>(26,547,529)</b>	<b>(29,543,689)</b>	<b>(51,649)</b>	<b>(12,845,849)</b>	<b>(12,897,498)</b>

**Allocation Ratios:**

Service -	Electric	Gas-North	Gas-South	Jurisdiction -	Washington	Idaho
7 Elec/Gas North/Oregon 4-Factor	71.326%	19.958%	8.716%	1 Production/Transmission Ratio	65.630%	34.370%
8 Gas North/Oregon 4-Factor	0.000%	69.634%	30.366%	4 Jurisdictional 4-Factor Ratio	68.040%	31.960%
9 Elec/Gas North 4-Factor	78.482%	21.518%	0.000%			



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Electric Copy

Ref/Basis	Account Description	Total	***** ELECTRIC *****				***** GAS NORTH *****				***** OREGON GAS *****		
			Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	<b>389XXX Land &amp; Land Rights</b>												
99	ED-WA / ID / AN	398,664	13,611	362,279	22,774	398,664	0	0	0	0	0	0	0
99	GD-WA / ID / AN	477,164	0	0	0	0	477,164	0	0	477,164	0	0	0
99	GD-OR / AS	848,599	0	0	0	0	0	0	0	0	848,599	0	848,599
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	9,329,505	0	0	6,654,362	6,654,362	0	0	1,861,983	1,861,983	0	813,160	813,160
9	CD-WA / ID / AN	1,541,699	632,933	343,147	233,891	1,209,971	173,526	94,078	64,124	331,728	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>12,595,631</b>	<b>646,544</b>	<b>705,426</b>	<b>6,911,027</b>	<b>8,262,997</b>	<b>650,690</b>	<b>94,078</b>	<b>1,926,107</b>	<b>2,670,875</b>	<b>848,599</b>	<b>813,160</b>	<b>1,661,759</b>
	<b>390XXX Structures &amp; Improvements</b>												
99	ED-WA / ID / AN	7,494,739	1,050,990	2,159,641	4,284,108	7,494,739	0	0	0	0	0	0	0
99	GD-WA / ID / AN	2,240,141	0	0	0	0	2,240,141	0	0	2,240,141	0	0	0
99	GD-OR / AS	3,588,385	0	0	0	0	0	0	0	0	3,588,385	0	3,588,385
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	91,366,384	0	0	65,167,987	65,167,987	0	0	18,234,903	18,234,903	0	7,963,494	7,963,494
9	CD-WA / ID / AN	23,274,001	5,545,371	4,885,583	7,835,180	18,266,134	1,520,326	1,339,438	2,148,103	5,007,867	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>127,963,650</b>	<b>6,596,361</b>	<b>7,045,224</b>	<b>77,287,275</b>	<b>90,928,860</b>	<b>3,760,467</b>	<b>1,339,438</b>	<b>20,383,006</b>	<b>25,482,911</b>	<b>3,588,385</b>	<b>7,963,494</b>	<b>11,551,879</b>
	<b>391XXX Office Furniture &amp; Equipment</b>												
99	ED-WA / ID / AN	9,358,399	3,278,210	12,818	6,067,371	9,358,399	0	0	0	0	0	0	0
99	GD-WA / ID / AN	6,650	0	0	0	0	0	0	6,650	6,650	0	0	0
99	GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	0
8	GD-AA	627,515	0	0	0	0	0	0	436,964	436,964	0	190,551	190,551
7	CD-AA	64,274,269	0	0	45,844,265	45,844,265	0	0	12,827,859	12,827,859	0	5,602,145	5,602,145
9	CD-WA / ID / AN	221,471	30,266	68,160	75,391	173,817	8,298	18,687	20,669	47,654	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>74,488,304</b>	<b>3,308,476</b>	<b>80,978</b>	<b>51,987,027</b>	<b>55,376,481</b>	<b>8,298</b>	<b>18,687</b>	<b>13,292,142</b>	<b>13,319,127</b>	<b>0</b>	<b>5,792,696</b>	<b>5,792,696</b>
	<b>392XXX Transportation Equipment</b>												
99	ED-WA / ID / AN	34,784,342	16,705,277	6,138,979	11,940,086	34,784,342	0	0	0	0	0	0	0
99	GD-WA / ID / AN	10,704,172	0	0	0	0	6,897,277	2,306,483	1,500,412	10,704,172	0	0	0
99	GD-OR / AS	3,706,323	0	0	0	0	0	0	0	0	3,706,323	0	3,706,323
8	GD-AA	0	0	0	0	0	0	0	0	0	0	0	0
7	CD-AA	589,528	0	0	420,487	420,487	0	0	117,658	117,658	0	51,383	51,383
9	CD-WA / ID / AN	5,778,070	1,738,814	889,152	1,906,837	4,534,803	476,715	243,771	522,781	1,243,267	0	0	0
	<b>TOTAL ACCOUNT</b>	<b>55,562,435</b>	<b>18,444,091</b>	<b>7,028,131</b>	<b>14,267,410</b>	<b>39,739,632</b>	<b>7,373,992</b>	<b>2,550,254</b>	<b>2,140,851</b>	<b>12,065,097</b>	<b>3,706,323</b>	<b>51,383</b>	<b>3,757,706</b>

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS *****		
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR
	393000	Stores Equipment										
99		ED-WA / ID / AN	400,506	10,739	14,745	375,022	400,506	0	0	0	0	0
99		GD-WA / ID / AN	84,757	0	0	0	0	84,757	0	0	84,757	0
99		GD-OR / AS	57,227	0	0	0	0	0	0	0	57,227	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	3,639,254	107,291	129,248	2,619,657	2,856,196	29,415	35,435	718,208	783,058	0
		<b>TOTAL ACCOUNT</b>	<b>4,181,744</b>	<b>118,030</b>	<b>143,993</b>	<b>2,994,679</b>	<b>3,256,702</b>	<b>114,172</b>	<b>35,435</b>	<b>718,208</b>	<b>867,815</b>	<b>57,227</b>
	394000	Tools, Shop, & Garage Equipment										
99		ED-WA / ID / AN	3,542,753	925,051	278,734	2,338,968	3,542,753	0	0	0	0	0
99		GD-WA / ID / AN	2,680,622	0	0	0	0	1,957,017	361,728	361,877	2,680,622	0
99		GD-OR / AS	969,390	0	0	0	0	0	0	0	0	969,390
8		GD-AA	2,762,793	0	0	0	0	0	0	1,923,843	1,923,843	0
7		CD-AA	11,658,898	0	0	8,315,825	8,315,825	0	0	2,326,883	2,326,883	0
9		CD-WA / ID / AN	1,230,110	18,674	762,984	183,769	965,427	5,120	209,181	50,382	264,683	0
		<b>TOTAL ACCOUNT</b>	<b>22,844,566</b>	<b>943,725</b>	<b>1,041,718</b>	<b>10,838,562</b>	<b>12,824,005</b>	<b>1,962,137</b>	<b>570,909</b>	<b>4,662,985</b>	<b>7,196,031</b>	<b>969,390</b>
	394100	Electric Charging Stations										
99		ED-WA / ID / AN	36,094	0	0	36,094	36,094	0	0	0	0	0
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	0	0	0	0	0	0	0	0	0	0
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0
		<b>TOTAL ACCOUNT</b>	<b>36,094</b>	<b>0</b>	<b>0</b>	<b>36,094</b>	<b>36,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	395000	Laboratory Equipment										
99		ED-WA / ID / AN	635,820	218,146	36,115	381,559	635,820	0	0	0	0	0
99		GD-WA / ID / AN	152,800	0	0	0	0	19,324	6,302	127,174	152,800	0
99		GD-OR / AS	66,907	0	0	0	0	0	0	0	0	66,907
8		GD-AA	241,936	0	0	0	0	0	0	168,470	168,470	0
7		CD-AA	355,663	0	0	253,680	253,680	0	0	70,983	70,983	0
9		CD-WA / ID / AN	52,216	2,448	781	37,752	40,981	671	214	10,350	11,235	0
		<b>TOTAL ACCOUNT</b>	<b>1,505,342</b>	<b>220,594</b>	<b>36,896</b>	<b>672,991</b>	<b>930,481</b>	<b>19,995</b>	<b>6,516</b>	<b>376,977</b>	<b>403,488</b>	<b>66,907</b>
	396XXX	Power Operated Equipment										
99		ED-WA / ID / AN	33,300,291	15,361,623	9,899,855	8,038,813	33,300,291	0	0	0	0	0
99		GD-WA / ID / AN	4,704,986	0	0	0	0	2,918,158	956,334	830,494	4,704,986	0
99		GD-OR / AS	43,834	0	0	0	0	0	0	0	0	43,834
8		GD-AA	0	0	0	0	0	0	0	0	0	0
7		CD-AA	528,479	0	0	376,943	376,943	0	0	105,474	105,474	0
9		CD-WA / ID / AN	1,576,259	254,801	332,853	649,441	1,237,095	69,857	91,256	178,051	339,164	0
		<b>TOTAL ACCOUNT</b>	<b>40,153,849</b>	<b>15,616,424</b>	<b>10,232,708</b>	<b>9,065,197</b>	<b>34,914,329</b>	<b>2,988,015</b>	<b>1,047,590</b>	<b>1,114,019</b>	<b>5,149,624</b>	<b>43,834</b>

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\*\*\*\*\* ELECTRIC \*\*\*\*\*      \*\*\*\*\* GAS NORTH \*\*\*\*\*      \*\*\*\*\* OREGON GAS \*\*\*\*\*

Ref/Basis	Account Description	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
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RESULTS OF OPERATIONS	Report ID:
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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****				***** OREGON GAS *****			
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	397XXX	Communication Equipment												
99		ED-WA / ID / AN	61,560,454	11,990,355	5,477,575	44,092,524	61,560,454	0	0	0	0	0	0	
99		GD-WA / ID / AN	1,234,069	0	0	0	0	694,639	539,430	0	1,234,069	0	0	
99		GD-OR / AS	1,226,642	0	0	0	0	0	0	0	0	1,226,642	0	
8		GD-AA	992,932	0	0	0	0	0	0	691,418	691,418	0	301,514	
7		CD-AA	34,865,454	0	0	24,868,134	24,868,134	0	0	6,958,447	6,958,447	0	3,038,873	
9		CD-WA/ ID / AN	12,054,527	763,162	3,193,781	5,503,812	9,460,755	209,229	875,611	1,508,932	2,593,772	0	0	
		<b>TOTAL ACCOUNT</b>	<b>111,934,078</b>	<b>12,753,517</b>	<b>8,671,356</b>	<b>74,464,470</b>	<b>95,889,343</b>	<b>903,868</b>	<b>1,415,041</b>	<b>9,158,797</b>	<b>11,477,706</b>	<b>1,226,642</b>	<b>3,340,387</b>	<b>4,567,029</b>
	398000	Miscellaneous Equipment												
99		ED-WA / ID / AN	84,251	0	2,011	82,240	84,251	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	2,367	0	0	0	0	0	0	0	0	2,367	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	430,265	0	0	306,891	306,891	0	0	85,872	85,872	0	37,502	
9		CD-WA/ ID / AN	9,978	3,913	0	3,918	7,831	1,073	0	1,074	2,147	0	0	
		<b>TOTAL ACCOUNT</b>	<b>526,861</b>	<b>3,913</b>	<b>2,011</b>	<b>393,049</b>	<b>398,973</b>	<b>1,073</b>	<b>0</b>	<b>86,946</b>	<b>88,019</b>	<b>2,367</b>	<b>37,502</b>	<b>39,869</b>
		<b>TOTAL GENERAL PLANT</b>	<b>451,792,554</b>	<b>58,651,675</b>	<b>34,988,441</b>	<b>248,917,781</b>	<b>342,557,897</b>	<b>17,782,707</b>	<b>7,077,948</b>	<b>53,860,038</b>	<b>78,720,693</b>	<b>10,509,674</b>	<b>20,004,290</b>	<b>30,513,964</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

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Ref/Basis	Account	Description	Total	***** ELECTRIC *****			***** GAS NORTH *****			***** OREGON GAS*****				
				Direct-WA	Direct-ID	Allocated	Total	Direct-WA	Direct-ID	Allocated	Total	Direct-OR	Allocated	Total
	303000	Intangible Plant												
99		ED-WA / ID / AN	10,460,110	153,179	0	10,306,931	10,460,110	0	0	0	0	0		
99		GD-WA / ID / AN	1,677,497	0	0	0	0	1,022,594	654,903	0	1,677,497	0		
99		GD-OR / AS	809,193	0	0	0	0	0	0	0	0	809,193		
8		GD-AA	0	0	0	0	0	0	0	0	0	0		
7		CD-AA	8,958,730	0	0	6,389,904	6,389,904	0	0	1,787,983	1,787,983	780,843		
9		CD-WA / ID / AN	194,058	0	0	152,303	152,303	0	0	41,755	41,755	0		
		<b>TOTAL ACCOUNT</b>	<b>22,099,588</b>	<b>153,179</b>	<b>0</b>	<b>16,849,138</b>	<b>17,002,317</b>	<b>1,022,594</b>	<b>654,903</b>	<b>1,829,738</b>	<b>3,507,235</b>	<b>809,193</b>	<b>780,843</b>	<b>1,590,036</b>
	303100	Misc Intangible Plant--Mainframe Software												
99		ED-WA / ID / AN	7,890,892	4,950,609	23,524	2,916,759	7,890,892	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	1,930,623	0	0	0	0	0	0	1,344,370	1,344,370	586,253		
7		CD-AA	89,002,205	0	0	63,481,713	63,481,713	0	0	17,763,060	17,763,060	7,757,432		
9		CD-WA / ID / AN	141,114	0	73,721	37,030	110,751	0	20,211	10,152	30,363	0	0	
		<b>TOTAL ACCOUNT</b>	<b>98,964,834</b>	<b>4,950,609</b>	<b>97,245</b>	<b>66,435,502</b>	<b>71,483,356</b>	<b>0</b>	<b>20,211</b>	<b>19,117,582</b>	<b>19,137,793</b>	<b>0</b>	<b>8,343,685</b>	<b>8,343,685</b>
	303110	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	3,362	0	0	0	0	0	0	3,362	3,362	0	0	
99		GD-OR / AS	359	0	0	0	0	0	0	0	0	359	359	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	5,763,345	0	0	4,110,764	4,110,764	0	0	1,150,248	1,150,248	0	502,333	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>5,767,066</b>	<b>0</b>	<b>0</b>	<b>4,110,764</b>	<b>4,110,764</b>	<b>0</b>	<b>0</b>	<b>1,153,610</b>	<b>1,153,610</b>	<b>359</b>	<b>502,333</b>	<b>502,692</b>
	303115	Misc Intangible Plant--PC Software												
99		ED-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
99		GD-OR / AS	0	0	0	0	0	0	0	0	0	0	0	
8		GD-AA	0	0	0	0	0	0	0	0	0	0	0	
7		CD-AA	61,822,996	0	0	44,095,870	44,095,870	0	0	12,338,634	12,338,634	0	5,388,492	
9		CD-WA / ID / AN	0	0	0	0	0	0	0	0	0	0	0	
		<b>TOTAL ACCOUNT</b>	<b>61,822,996</b>	<b>0</b>	<b>0</b>	<b>44,095,870</b>	<b>44,095,870</b>	<b>0</b>	<b>0</b>	<b>12,338,634</b>	<b>12,338,634</b>	<b>0</b>	<b>5,388,492</b>	<b>5,388,492</b>
	<b>TOTAL</b>		<b>188,654,484</b>	<b>5,103,788</b>	<b>97,245</b>	<b>131,491,274</b>	<b>136,692,307</b>	<b>1,022,594</b>	<b>675,114</b>	<b>34,439,564</b>	<b>36,137,272</b>	<b>809,552</b>	<b>15,015,353</b>	<b>15,824,905</b>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID: <b>C-DTX-12A</b>
<b>COMMON ACCUMULATED DEFERRED FIT</b>	
For Twelve Months Ended August 31, 2016 Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account	Description	Total	Electric	Gas North	Oregon Gas
Deferred FIT - Common Plant (For Report APL)						
7	282900	CD-AA	(68,702,849)	(49,002,994)	(13,711,715)	(5,988,140)
8	282900	GD-AA	0	0	0	0
9	282900	CD-WA / ID / AN	(634,025)	(497,602)	(136,423)	0
7	283750	CD-AA	(2,184,188)	(1,557,894)	(435,920)	(190,374)
Total			<u>(71,521,062)</u>	<u>(51,058,490)</u>	<u>(14,284,058)</u>	<u>(6,178,514)</u>

ALLOCATION RATIOS:

E-ALL	7	Elec/Gas North/Oregon 4-Factor	100.000%	71.326%	19.958%	8.716%
E-ALL	8	Gas North/Oregon 4-Factor	100.000%	0.000%	69.634%	30.366%
E-ALL	9	Elec/Gas North 4-Factor	100.000%	78.482%	21.518%	0.000%
E-ALL	99	Not Allocated	0.000%	0.000%	0.000%	0.000%

RESULTS OF OPERATIONS	Report ID:
<b>COMMON WORKING CAPITAL</b>	<b>C-WKC-12A</b>
For Twelve Months Ended August 31, 2016	
Average of Monthly Averages Basis	

AVISTA UTILITIES

Electric Copy

Ref/Basis	Account Description	***** SYSTEM *****				**** ELECTRIC ****		**** GAS NORTH ****		*GAS SOUTH*
		Washington	Idaho	Oregon	Total	Washington	Idaho	Washington	Idaho	Oregon
1	151120 FUEL STOCK COAL-COLSTRIP				0					
1	151210 FUEL STOCK HOG FUEL-KFGS				0					
7/4	154100 PLANT MATERIALS & OPER SUPPLIES			2,665,089	2,665,089					2,665,089
1	154300 PLANT MATERIALS & OPER SUP-CS2				0					
1	154400 PLANT MATERIALS & OPER SUP-COLSTRIP				0					
7/4	154500 SUPPLY CHAIN RECEIVING INVENTORY			411	411					411
7/4	154550 SUPPLY CHAIN AVERAGE COST VARIANCE			(39)	(39)					(39)
7/4	154560 SUPPLY CHAIN INVOICE PRICE VARIANCE			59	59					59
99	163998 COMMON WORKING CAPITAL	0			0	0		0		
99	163999 INVESTOR-SUPPLIED WORKING CAPITAL	73,288,016	30,575,784		103,863,800	58,782,436	25,568,021	14,505,580	5,007,763	
<b>TOTAL</b>		<b>73,288,016</b>	<b>30,575,784</b>	<b>2,665,520</b>	<b>106,529,320</b>	<b>58,782,436</b>	<b>25,568,021</b>	<b>14,505,580</b>	<b>5,007,763</b>	<b>2,665,520</b>

ALLOCATION RATIOS:		Electric	Gas-North	Gas-South	Idaho Electric	Idaho Gas	Oregon Gas
1	Production/Transmission Ratio				34.370%		
7/4	Jur Rollup/Jurisdictional 4-Factor Ratios	71.326%	19.958%	8.716%	31.960%	27.501%	100.000%
99	Not Allocated						